

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF SEPTEMBER 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
201911			\$0
201912			\$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 September 2019

ERM Deferral Journal

Avista Corporation Journal Entry

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

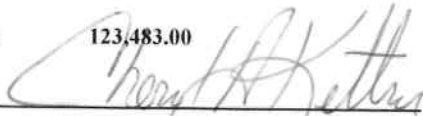
Last Saved by: Cheryl Kettner
Submitted by: Cheryl Kettner
Approved by:

Effective Date: 201909
Last Update: 10/04/2019 8:59 AM
Approval Requested: 10/04/2019 8:59 AM

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	

Explanation:

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

	10/4/19
Prepared by Cheryl Kettner	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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)	(25,359,184)	0.00	
8/31/2019	(25,270,462)		0		(88,722)		(25,270,462)	(25,447,906)	(25,447,906)	0.00	
9/30/2019	(25,270,462)		0		(88,722)		(25,270,462)	(25,536,628)	(25,447,906)	88,722.00	
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)	(9,970,344)	0.00	
9/30/2019	(9,900,822)				(34,761)		(9,900,822)	(10,005,105)	(9,970,344)	34,761.00	
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	\$104,581,714	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$10,767,043	\$9,877,087	\$13,518,260	\$9,603,516	\$0	\$0	\$0
2 447 Sale for Resale	(\$65,173,144)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,641,075)	(\$6,615,371)	(\$5,384,743)	(\$6,909,085)	\$0	\$0	\$0
3 501 Thermal Fuel	\$21,771,183	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$1,171,486	\$1,892,856	\$2,365,484	\$4,533,397	\$2,590,374	\$0	\$0	\$0
4 547 CT Fuel	\$50,576,289	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$1,862,247	\$1,822,536	\$5,470,663	\$6,353,653	\$6,121,546	\$0	\$0	\$0
5 456 Transmission Revenue	(\$14,315,334)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	(\$1,383,252)	(\$1,745,648)	(\$1,528,953)	(\$1,486,892)	(\$1,347,981)	\$0	\$0	\$0
6 565 Transmission Expense	\$13,050,404	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$1,443,878	\$1,405,484	\$1,336,049	\$1,351,057	\$1,368,573	\$0	\$0	\$0
7 557 Broker Fees	\$478,895	\$40,867	\$37,768	\$91,606	\$122,083	\$34,547	\$44,007	\$52,526	\$14,925	\$40,566	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$110,970,007	\$14,844,176	\$22,529,181	\$17,147,238	\$5,286,250	\$3,293,308	\$6,545,203	\$10,957,485	\$18,899,657	\$11,467,509	\$0	\$0	\$0
	Total through												
AUTHORIZED NET EXPENSE-SYSTEM	September	Jan/19	Feb/19	Mar/19	Apr/19	May/19	Jun/19	Jul/19	Aug/19	Sep/19	Oct/19	Nov/19	Dec/19
9 555 Purchased Power	\$79,640,439	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
10 447 Sale for Resale	(\$40,011,549)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,468,025)	(\$6,320,023)
11 501 Thermal Fuel	\$21,010,229	\$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	\$49,004,306	\$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	(\$11,381,022)	(\$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	\$13,134,884	\$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	\$308,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16 Settlement Adjustment	(\$2,267,226)	(\$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	\$109,438,311	\$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	\$1,531,696	(\$3,355,489)	\$5,328,292	\$2,065,529	(\$4,947,046)	(\$2,818,164)	\$662,498	\$1,258,190	\$4,351,730	(\$1,013,844)			
19 Resource Optimization - Subtotal	(\$2,974,627)	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)	(\$1,100,871)	(\$1,173,869)	(\$580,578)	\$40,632	(\$594,698)			
20 Adjusted Net Expense	(\$1,442,931)	(\$2,616,668)	\$2,843,518	\$4,685,277	(\$5,386,084)	(\$3,919,035)	(\$511,371)	\$677,612	\$4,392,362	(\$1,608,542)	\$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	(\$948,439)	(\$1,719,936)	\$1,869,044	\$3,079,633	(\$3,540,273)	(\$2,575,982)	(\$336,124)	\$445,394	\$2,887,100	(\$1,057,295)	\$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	(\$113,025)	\$302,672	(\$383,896)	(\$614,997)	\$412,799	\$112,155	(\$87,471)	\$297,602	(\$369,571)	\$217,682			
25 Net Power Cost (+) Surcharge (-) Rebate	(\$1,061,464)	(\$1,417,264)	\$1,485,148	\$2,464,636	(\$3,127,474)	(\$2,463,827)	(\$423,595)	\$742,996	\$2,517,529	(\$839,613)			
27 Cumulative Balance		(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)	(\$3,058,781)	(\$3,482,376)	(\$2,739,380)	(\$221,851)	(\$1,061,464)			
Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$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)	(\$2,739,380)	(\$221,851)	(\$1,061,464)			

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	Short-Term Purchases	\$32,869,104	\$2,854,577	\$3,156,734	\$7,001,996	\$1,757,522	\$2,214,282	\$2,424,058	\$3,479,617	\$7,463,399	\$2,516,919	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$11,500,065	\$1,277,785	\$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
3	Douglas County PUD (Wells Settlement)	\$625,770	\$63,699	\$55,709	\$57,590	\$39,998	\$67,634	\$57,526	\$121,244	\$124,899	\$37,471	\$0	\$0
4	Douglas County PUD (Wells)	\$1,376,532	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$7,108,230	\$776,466	\$776,466	\$776,466	\$896,502	\$776,466	\$776,466	\$776,466	\$776,466	\$776,466	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$7,910,918	\$2,751,195	\$2,485,973	\$1,358,266	\$1,315,584	\$0	\$0	\$0	\$1,315,584	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$7,849	\$973	\$1,128	\$1,326	\$1,015	\$700	\$633	\$616	\$712	\$746	\$0	\$0
8	Small Power	\$1,108,580	\$137,301	\$160,032	\$130,122	\$164,292	\$134,892	\$155,759	\$115,371	\$56,688	\$54,123	\$0	\$0
9	Stimson Lumber	\$1,425,253	\$175,035	\$112,639	\$116,166	\$88,987	\$158,545	\$160,694	\$223,005	\$204,295	\$185,887	\$0	\$0
10	City of Spokane-Upriver	\$1,674,526	\$278,635	\$269,107	\$250,887	\$301,774	\$332,525	\$204,948	\$14,118	\$2,646	\$19,886	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,993,012	\$584,639	\$427,257	\$466,708	\$424,403	\$265,006	\$390,567	\$482,286	\$464,242	\$487,904	\$0	\$0
12	Clearwater Power Company	\$10,561	\$1,297	\$1,364	\$1,397	\$1,286	\$955	\$1,187	\$1,003	\$955	\$1,117	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$20,898,477	\$2,434,351	\$2,347,256	\$2,433,715	\$2,283,549	\$2,161,515	\$2,100,743	\$2,362,015	\$2,412,726	\$2,362,607	\$0	\$0
14	Palouse Wind	\$13,793,109	\$1,921,037	\$1,708,936	\$1,266,884	\$2,031,088	\$1,632,368	\$1,626,459	\$1,146,307	\$960,549	\$1,499,481	\$0	\$0
15	WPM Ancillary Services	\$1,871,664	\$214,294	\$255,268	\$255,076	\$175,722	\$184,130	\$188,967	\$204,764	\$208,156	\$185,287	\$0	\$0
16	Non-Mon. Accruals	(\$1,591,936)	(\$336,895)	(\$717,182)	(\$527,151)	(\$257,975)	\$22,739	\$1,248,303	(\$480,458)	(\$588,206)	\$44,889	\$0	\$0
17	Total 555 Purchased Power	\$104,581,714	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$10,767,043	\$9,877,087	\$13,518,260	\$9,603,516	\$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	\$108,635,602	\$12,768,901	\$21,966,758	\$19,455,012	\$10,031,182	\$8,212,223	\$8,486,038	\$8,799,683	\$10,003,601	\$8,912,204	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$9,509,318)	(\$144,322)	(\$10,040,160)	(\$6,252,272)	\$580,826	\$811,234	\$455,600	\$1,257,360	\$3,813,320	\$9,096	\$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
555550	(\$1,591,936)	(\$336,895)	(\$717,182)	(\$527,151)	(\$257,975)	\$22,739	\$1,248,303	(\$480,458)	(\$588,206)	\$44,889	\$0	\$0	\$0
555700	\$5,154,184	\$757,208	\$981,187	\$2,081,290	\$117,370	\$162,260	\$398,160	\$106,223	\$90,950	\$459,536	\$0	\$0	\$0
555710	\$1,871,664	\$214,294	\$255,268	\$255,076	\$175,722	\$184,130	\$188,967	\$204,764	\$208,156	\$185,287	\$0	\$0	\$0
	(\$72,144)	(\$4,422)	(\$3,884)	(\$7,855)	(\$8,320)	(\$10,096)	(\$10,025)	(\$10,485)	(\$9,561)	(\$7,496)	\$0	\$0	\$0
WNP3 Mid Point	\$93,661	\$2,572,80	\$2,432,70	\$1,681,20	\$1,574,68	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
	\$104,581,714	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$10,767,043	\$9,877,087	\$13,518,260	\$9,603,516	\$0	\$0	\$0

447 SALES FOR RESALE

18	Short-Term Sales	(\$50,974,469)	(\$5,667,231)	(\$1,839,796)	(\$6,130,300)	(\$9,008,080)	(\$7,461,700)	(\$5,925,220)	(\$5,181,353)	(\$4,169,722)	(\$5,591,067)	\$0	\$0
19	Nichols Pumping Index Sale	(\$1,345,634)	(\$120,224)	(\$304,137)	(\$375,125)	(\$60,162)	(\$45,193)	(\$61,644)	(\$104,422)	(\$139,139)	(\$135,088)	\$0	\$0
20	Sovereign Power/Kaiser Load Following	(\$111,097)	(\$12,804)	(\$11,620)	(\$12,663)	(\$12,424)	(\$12,082)	(\$12,073)	(\$12,467)	(\$12,668)	(\$12,296)	\$0	\$0
21	Pend Oreille DES	(\$492,380)	(\$63,475)	(\$58,476)	(\$58,414)	(\$50,505)	(\$54,144)	(\$54,456)	(\$52,981)	(\$49,092)	(\$50,837)	\$0	\$0
22	Merchant Ancillary Services	(\$12,249,564)	(\$1,090,562)	(\$1,486,418)	(\$1,399,685)	(\$1,642,181)	(\$1,644,969)	(\$1,587,682)	(\$1,264,148)	(\$1,014,122)	(\$1,119,797)	\$0	\$0
23	Total 447 Sales for Resale	(\$65,173,144)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,641,075)	(\$6,615,371)	(\$5,384,743)	(\$6,909,085)	\$0	\$0

447 SALES FOR RESALE

447000	(\$52,572,252)	(\$4,862,162)	(\$13,245,616)	(\$15,027,139)	(\$3,949,003)	(\$2,622,751)	(\$2,112,158)	(\$3,491,018)	(\$3,195,151)	(\$4,067,254)	\$0	\$0	\$0
	\$999,563	\$29,529	\$114,980	\$148,778	\$56,427	\$74,697	\$104,242	\$166,096	\$186,398	\$118,416	\$0	\$0	\$0
447100	\$24,154,709	\$1,068,874	\$14,873,040	\$15,815,277	(\$3,816,360)	(\$3,223,110)	(\$2,013,200)	\$103,320	\$847,284	\$499,584	\$0	\$0	\$0
447150	(\$17,121,409)	(\$1,052,740)	(\$2,314,837)	(\$4,458,320)	(\$1,109,013)	(\$1,380,032)	(\$1,432,404)	(\$1,796,712)	(\$1,896,146)	(\$1,681,205)	\$0	\$0	\$0
447700	(\$6,512,527)	(\$833,441)	(\$1,386,328)	(\$2,800,022)	(\$137,500)	(\$237,793)	(\$410,906)	(\$128,145)	(\$104,850)	(\$473,542)	\$0	\$0	\$0
447710	(\$1,871,664)	(\$214,294)	(\$255,268)	(\$255,076)	(\$175,722)	(\$184,130)	(\$188,967)	(\$204,764)	(\$208,156)	(\$185,287)	\$0	\$0	\$0
447720	(\$12,249,564)	(\$1,090,562)	(\$1,486,418)	(\$1,399,685)	(\$1,642,181)	(\$1,644,969)	(\$1,587,682)	(\$1,264,148)	(\$1,014,122)	(\$1,119,797)	\$0	\$0	\$0
	(\$65,173,144)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,641,075)	(\$6,615,371)	(\$5,384,743)	(\$6,909,085)	\$0	\$0	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$4,212,546	\$776,613	\$610,601	\$632,850	(\$22,216)	\$0	\$272,220	\$656,265	\$640,827	\$645,386	\$0	\$0
25	Kettle Falls Gas-501120	\$3,522	\$788	\$5,300	(\$3,247)	\$20	(\$5,519)	\$6,030	\$162	(\$8)	(\$4)	\$0	\$0
26	Colstrip Coal-501140	\$17,402,664	\$2,068,317	\$857,176	\$2,215,754	\$2,009,290	\$1,172,871	\$1,573,569	\$1,691,988	\$3,868,707	\$1,944,992	\$0	\$0
27	Colstrip Oil-501160	\$152,451	\$20,662	\$16,718	\$22,282	\$6,678	\$4,134	\$41,037	\$17,069	\$23,871	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$21,771,183	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$1,171,486	\$1,892,856	\$2,365,484	\$4,533,397	\$2,590,374	\$0	\$0

501 FUEL-TONS

29	Kettle Falls	341,752	55,618	49,341	52,895	-	-	22,799	54,446	53,493	53,160	-	-
30	Colstrip	727,591	94,382	84,400	99,623	69,067	42,755	66,682	79,898	98,708	92,076	-	-

501 FUEL-COST PER TON

31	Kettle Falls	wood	\$13.96	\$12.38	\$11.96			\$11.94	\$12.05	\$11.98	\$12.14		
32	Colstrip	coal	\$21.91	\$10.16	\$22.24	\$29.09	\$27.43	\$23.60	\$21.18	\$39.19	\$21.12		

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	\$47,825	(\$152)	\$2,307	\$10,489	\$23,648	(\$2,426)	\$13,904	(\$1,050)	\$683	\$422	\$0	\$0	
34	Boulder Park-547216	\$890,843	\$30,234	\$205,334	\$152,890	\$10,113	\$14,935	\$54,616	\$100,795	\$207,925	\$114,001	\$0	\$0	
35	Kettle Falls CT-547211	\$277,559	\$6,111	\$72,905	\$35,599	(\$47)	\$4,027	\$8,818	\$27,249	\$48,356	\$74,541	\$0	\$0	
36	Coyote Springs2-547610	\$23,258,826	\$2,612,337	\$5,587,117	\$3,604,314	\$1,817,341	\$653,380	\$760,751	\$2,648,262	\$2,763,838	\$2,811,486	\$0	\$0	
37	Lancaster-547312	\$22,930,427	\$2,820,838	\$5,983,438	\$3,298,237	\$1,471,291	\$1,149,758	\$831,582	\$2,346,743	\$2,456,056	\$2,572,484	\$0	\$0	
38	Rathdrum CT-547310	\$3,170,809	\$50,766	\$534,706	\$570,531	\$45,297	\$42,573	\$152,865	\$348,664	\$876,795	\$548,612	\$0	\$0	
39	Total 547 Fuel Expense	\$50,576,289	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$1,862,247	\$1,822,536	\$5,470,663	\$6,353,653	\$6,121,546	\$0	\$0	
40	TOTAL NET EXPENSE	\$111,756,042	\$14,719,055	\$22,646,575	\$17,583,693	\$5,242,443	\$3,198,135	\$6,841,360	\$11,097,863	\$19,020,567	\$11,406,351	\$0	\$0	
456 TRANSMISSION REVENUE														
			201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912
41	456100 ED AN	(\$9,517,000)	(\$940,975)	(\$1,206,925)	(\$1,588,507)	(\$992,137)	(\$801,805)	(\$1,217,742)	(\$991,350)	(\$947,027)	(\$830,532)	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$693,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$28,794)	(\$63)	\$0	(\$113)	(\$400)	(\$21,159)	(\$5,938)	(\$668)	\$0	(\$453)	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$811,835)	\$0	\$0	(\$134,197)	(\$131,435)	(\$144,449)	(\$101,292)	(\$100,462)	(\$100,000)	(\$100,000)	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$1,871,664)	(\$214,294)	(\$255,268)	(\$255,076)	(\$175,722)	(\$184,130)	(\$188,967)	(\$204,764)	(\$208,156)	(\$185,287)	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$52,662)	(\$6,438)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$80,622)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$1,259,757)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$14,315,334)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	(\$1,383,252)	(\$1,745,648)	(\$1,528,953)	(\$1,486,892)	(\$1,347,981)	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$13,009,580	\$1,467,419	\$1,534,204	\$1,677,005	\$1,448,591	\$1,439,342	\$1,400,948	\$1,331,513	\$1,346,521	\$1,364,037	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$40,824	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$13,050,404	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$1,443,878	\$1,405,484	\$1,336,049	\$1,351,057	\$1,368,573	\$0	\$0	\$0
557 Broker & Related Fees														
57	557170 ED AN	\$233,919	\$21,315	\$26,103	\$34,154	\$24,693	\$27,810	\$26,268	\$20,813	\$27,337	\$25,426	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$207,391	\$15,362	\$7,482	\$53,756	\$93,339	\$2,320	\$13,675	\$27,210	(\$16,192)	\$10,439	\$0	\$0	\$0
60	557018 ED AN	\$37,585	\$4,190	\$4,183	\$3,696	\$4,051	\$4,417	\$4,064	\$4,503	\$3,780	\$4,701	\$0	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$478,895	\$40,867	\$37,768	\$91,606	\$122,083	\$34,547	\$44,007	\$52,526	\$14,925	\$40,566	\$0	\$0	\$0
Other Gas Purchases and Sales														
62	Econ Dispatch-557010	\$371,722	(\$1,474,233)	(\$1,315,566)	(\$3,221,388)	(\$270,280)	\$1,134,947	\$1,320,678	\$1,701,789	\$1,138,595	\$1,357,180	\$0	\$0	\$0
63	Econ Dispatch-557150	(\$9,526,923)	(\$901,820)	(\$932,881)	(\$215,216)	\$101,314	(\$83,446)	(\$226,107)	(\$1,914,467)	(\$2,233,564)	(\$3,120,736)	\$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	\$44,382,978	\$4,906,385	\$11,308,805	\$7,530,576	\$2,058,108	\$2,986,579	\$1,464,224	\$3,530,258	\$5,464,073	\$5,133,970	\$0	\$0	\$0
67	Fuel DispatchFin -456010	\$5,946,508	\$2,639,859	\$1,581,251	\$3,230,099	\$291,533	(\$781,355)	(\$780,953)	(\$230,059)	\$208,436	(\$212,303)	\$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 - Extraction Plant Cr - 456018	(\$285,259)	(\$41,138)	(\$37,365)	(\$27,425)	(\$33,247)	(\$34,636)	(\$30,473)	(\$25,386)	(\$28,690)	(\$26,899)	\$0	\$0	\$0
70	Intraco Thermal Gas-456730	(\$34,263,393)	(\$2,026,094)	(\$12,172,302)	(\$5,497,562)	(\$2,486,281)	(\$1,761,391)	(\$1,792,234)	(\$3,452,532)	(\$1,349,039)	(\$3,725,958)	\$0	\$0	\$0
71	Fuel Bookouts-456711	\$2,155,142	\$746,325	\$345,718	\$612,250	\$0	\$364,286	\$0	\$0	\$86,563	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456720	(\$2,155,142)	(\$746,325)	(\$345,718)	(\$612,250)	\$0	(\$364,286)	\$0	\$0	(\$86,563)	\$0	\$0	\$0	\$0
73	Other Gas Purchases and Sales Subtotal	(\$4,428,983)	\$738,360	(\$2,485,058)	\$1,167,514	(\$439,070)	(\$1,100,908)	(\$1,174,976)	(\$580,652)	\$40,553	(\$594,746)	\$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	\$495	\$25	\$17	\$135	\$32	\$37	\$48	\$74	\$79	\$48	\$0	\$0	\$0
78	Wind REC Subtotal	\$495	\$25	\$17	\$135	\$32	\$37	\$48	\$74	\$79	\$48	\$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	(\$2,974,627)	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)	(\$1,100,871)	(\$1,173,869)	(\$580,578)	\$40,632	(\$594,698)	\$0	\$0	\$0
84	Adjusted Actual Net Expense	\$107,995,380	\$15,582,997	\$20,044,407	\$19,766,986	\$4,847,212	\$2,192,437	\$5,371,334	\$10,376,907	\$18,940,289	\$10,872,811	\$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	468,096	-	-	-	4,269,077
Deduct Prior Month Unbilled	(312,515)	(304,564)	(295,589)	(262,441)	(226,759)	(245,868)	(256,648)	(283,505)	(293,509)	-	-	-	(2,481,398)
Add Current Month Unbilled	304,564	295,589	262,441	226,759	245,868	256,648	283,505	293,509	249,327	-	-	-	2,418,210
Total Retail Sales	539,404	507,561	511,494	408,452	426,280	429,523	474,237	485,024	423,914	-	-	-	4,205,889
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	4,199,648
Difference from Test Year	(16,713)	21,198	33,959	(22,794)	(6,193)	4,830	(16,433)	20,407	(12,020)				6,241
Production Rate - \$/MWh	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	
Total Revenue Credit - \$	(\$302,672)	\$383,896	\$614,997	(\$412,799)	(\$112,155)	\$87,471	(\$297,602)	\$369,571	(\$217,682)	\$0	\$0	\$0	\$113,025



Revenue By Revenue Class

Data Source: Financial Reporting

Electric

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
201909	ED	01	01 RESIDENTIAL	223,151	182,980,539	17,990,239	228,070	1,890,497,628	186,066,717
		21	21 FIRM COMMERCIAL	24,760	192,940,252	19,867,203	25,136	1,635,448,454	170,856,620
		31	31 FIRM- INDUSTRIAL	345	80,745,245	5,286,974	346	680,920,922	45,197,483
		39	39 FIRM-PUMPING-IRRIGATION ONLY	528	9,574,030	759,305	536	45,337,320	3,714,227
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	443	914,961	387,913	436	8,102,389	3,648,982
		80	80 INTERDEPARTMENT REVENUE	97	941,224	101,400	92	8,770,850	918,085
		83	83 MISC-SERVICE REVENUE SNP	0	0	20,897	0	0	145,355
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	226,877
		ED - Summary				249,324	468,096,251	44,439,140	254,616
201909 - Summary				249,324	468,096,251	44,439,140	254,616	4,269,077,564	410,774,345
Overall - Summary				249,324	468,096,251	44,439,140	254,616	4,269,077,564	410,774,345

Page 2 of 4

Run Date: Oct 3, 2019

For Internal Use Only

Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	001	35,810,759	\$3,199,147
	01 RESIDENTIAL	3800	01	022	251,656	\$17,979
	01 RESIDENTIAL	3800	01	012	820,281	\$108,555
	01 RESIDENTIAL	3800	01	032	123,458	\$13,522
01 - Summary					37,006,154	\$3,339,202
21	21 FIRM COMMERCIAL	3800	21	031	1,845,432	\$154,635
	21 FIRM COMMERCIAL	3800	21	011	12,737,912	\$1,163,680
	21 FIRM COMMERCIAL	3800	21	025	5,256,120	\$306,275
	21 FIRM COMMERCIAL	3800	21	021	21,238,612	\$1,419,649
21 - Summary					41,078,076	\$3,044,240
31	31 FIRM- INDUSTRIAL	3800	31	011	194,220	\$16,918
	31 FIRM-INDUSTRIAL	3800	31	025	19,742,887	\$1,161,714
	31 FIRM INDUSTRIAL	3800	31	025P	31,702,862	\$1,652,493
	31 FIRM- INDUSTRIAL	3800	31	031	1,005,481	\$83,475
	31 FIRM- INDUSTRIAL	3800	31	021	2,332,784	\$145,588
	31 FIRM-INDUSTRIAL	3800	31	025PG	25,108,000	\$615,146
31 - Summary					80,086,234	\$3,675,334
ID - Summary					158,170,464	\$10,058,776

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	022	1,018,384	\$88,225
	01 RESIDENTIAL	2800	01	002	113,913	\$7,106
	01 RESIDENTIAL	2800	01	032	409,129	\$44,444
	01 RESIDENTIAL	2800	01	001	77,115,939	\$7,289,612
	01 RESIDENTIAL	2800	01	012	1,769,263	\$296,719
01 - Summary					80,426,828	\$7,726,105
21	21 FIRM COMMERCIAL	2800	21	021	46,934,857	\$3,982,094
	21 FIRM COMMERCIAL	2800	21	025	24,671,199	\$1,811,744
	21 FIRM COMMERCIAL	2800	21	031	5,206,171	\$436,642
	21 FIRM COMMERCIAL	2800	21	011	20,447,599	\$2,451,102
21 - Summary					97,259,825	\$8,681,582
31	31 FIRM- INDUSTRIAL	2800	31	021	3,363,549	\$273,385
	31 FIRM- INDUSTRIAL	2800	31	011	188,690	\$21,801
	31 FIRM-INDUSTRIAL	2800	31	025	67,255,928	\$4,199,225
	31 FIRM- INDUSTRIAL	2800	31	031	832,242	\$70,048
31 - Summary					71,640,409	\$4,564,459
WA - Summary					249,326,863	\$20,972,147
Overall - Summary					407,497,327	\$31,030,923

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of September 2019

REC Deferral Journal

Avista Corporation Journal Entry

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

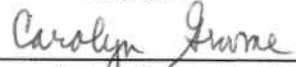
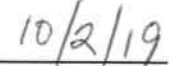
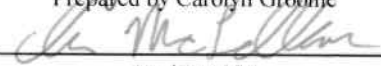
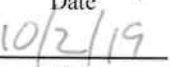
Last Saved by: Carolyn Groome
Submitted by: Carolyn Groome
Approved by:

Effective Date: 201909
Last Update: 10/02/2019 1:11 PM
Approval Requested: 10/02/2019 1:14 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	3,355.11	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	3,355.11	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	70,681.00	WA REC Deferral 201908-202006
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	70,681.00	0.00	WA REC Deferral 201908-202006
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	797.83	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	797.83	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	111,872.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	111,872.00	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:						186,705.94	186,705.94	

Explanation:

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

 Prepared by Carolyn Groome	 Date
 Reviewed by	 Date
Approved for Entry Corporate Accounting use Only	Date

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
201801	(937,728.72)		(1,009,989.00)		0.52917%	(7,634.46)		(1,947,717.72)
201802	(1,947,717.72)		(167,196.00)		0.52917%	(10,749.11)		(2,114,913.72)
201803	(2,114,913.72)		(222,880.00)		0.52917%	(11,781.20)		(2,337,793.72)
201804	(2,337,793.72)		(198,092.00)		0.52917%	(12,895.02)		(2,535,885.72)
201805	(2,535,885.72)		(187,157.00)		0.52917%	(13,914.34)		(2,723,042.72)
201806	(2,723,042.72)		(189,506.00)		0.52917%	(14,910.93)		(2,912,548.72)
201807	(2,984,433.78)	2,984,433.78	-		0.57417%	-		-
201808	-		-		0.57417%	-		-
201809	-		-		0.57417%	-		-
201810	-		-		0.57417%	-		-
201811	-		-		0.57417%	-		-
201812	-		-		0.57417%	-		-
201901	-		-		0.57417%	-		-
201902	-		-		0.57417%	-		-
201903	-		-		0.57417%	-		-
201904	-		-		0.57417%	-		-
201905	-		-		0.57417%	-		-
201906	-		-		0.57417%	-		-
201907	-		(158,513.00)	857,009.74	0.57417%	4,465.63		698,496.74
201908	698,496.74		(78,816.00)		0.57417%	3,784.29		619,680.74
201909	619,680.74		(70,681.00)		0.57417%	3,355.11		548,999.74
201910	548,999.74					-		548,999.74
201911	548,999.74					-		548,999.74
201912	548,999.74					-		548,999.74
current month entry			(70,681.00)			3,355.11		

186323 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
(1,955,352.18)	(1,955,352.18)	0.00	Semi-Annual Compounding
(2,133,297.29)	(2,133,297.29)	0.00	
(2,367,958.49)	(2,367,958.49)	0.00	
(2,578,945.51)	(2,578,945.51)	0.00	
(2,780,016.85)	(2,780,016.85)	0.00	
(2,984,433.78)	(2,984,433.78)	0.00	
-	-	0.00	Transfer 186323 Def balance to 186322 for Amortization. 201807-201906 Deferrals will be recorded in Def account 186324.
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	Semi-Annual Compounding
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
702,962.37	702,962.37	0.00	Semi-Annual Compounding
627,930.66	627,930.66	0.00	
560,604.77	627,930.66	67,325.89	
560,604.77	627,930.66	67,325.89	
560,604.77	-	(560,604.77)	
560,604.77	-	(560,604.77)	

201909 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	3,355.11	
431016 ED WA		3,355.11
186323 ED WA		70,681.00
557322 ED WA	70,681.00	

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

(67,325.89) TTL

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	End Balance before interest
201801	761,417.68		315,100.00		0.52917%	4,862.90	1,076,517.68
201802	1,076,517.68		266,334.00		0.52917%	6,401.29	1,342,851.68
201803	1,342,851.68		255,547.00		0.52917%	7,782.11	1,598,398.68
201804	1,598,398.68		250,556.00		0.52917%	9,121.18	1,848,954.68
201805	1,848,954.68		209,873.00		0.52917%	10,339.41	2,058,827.68
201806	2,058,827.68		233,026.00		0.52917%	11,511.25	2,291,853.68
201807	2,341,871.82	(2,964,433.78)	207,245.00		0.57417%	(3,094.43)	(435,316.96)
201808	(435,316.96)		171,600.00		0.57417%	(2,006.82)	(263,716.96)
201809	(263,716.96)		151,473.00		0.57417%	(1,079.33)	(112,243.96)
201810	(112,243.96)		137,074.00		0.57417%	(250.95)	24,830.04
201811	24,830.04		147,172.00		0.57417%	565.08	172,002.04
201812	172,002.04		171,862.00		0.57417%	1,480.97	343,864.04
201901	339,478.56		182,008.00		0.57417%	2,471.70	521,486.56
201902	521,486.56		171,867.00		0.57417%	3,487.62	693,353.56
201903	693,353.56		181,119.00		0.57417%	4,500.99	874,472.56
201904	874,472.56		148,142.00		0.57417%	5,446.25	1,022,614.56
201905	1,022,614.56		136,185.00		0.57417%	6,262.51	1,158,799.56
201906	1,158,799.56		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)		111,872.00		0.57417%	(797.83)	(83,017.44)
201910	(83,017.44)					-	(83,017.44)
201911	(83,017.44)					-	(83,017.44)
201912	(83,017.44)					-	(83,017.44)
current month entry			111,872.00			(797.83)	

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)	(198,494.30)	0.00	
(87,420.13)	(198,494.30)	(111,074.17)	
(87,420.13)			
(87,420.13)			
(87,420.13)			

201909 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		797.83
419600 ED WA	797.83	
186322 ED WA	111,872.00	
557324 ED WA		111,872.00

111,074.17 TTL

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

JET ENTRY:	DR	CR
186324 ED WA	-	
186322 ED WA		-

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)	(126,545)	(114,236)	-	-	-	\$ (1,310,984)
Voluntary REC Broker Fee Expense	557171-ED-AN	1,676	3,081	2,644	4,930	3,219	3,476	3,400	6,636	6,704	-	-	-	\$ 35,767
Total		\$ (142,444)	\$ (104,073)	\$ (114,055)	\$ (178,551)	\$ (138,327)	\$ (129,168)	\$ (241,158)	\$ (119,909)	\$ (107,532)	\$ -	\$ -	\$ -	\$ (1,275,217)
Washington State Share														
Voluntary REC Revenue	65.73%	(94,730)	(70,432)	(76,706)	(120,602)	(93,038)	(87,187)	(160,748)	(83,178)	(75,087)	-	-	-	\$ (861,710)
Voluntary REC Broker Fee Expense	65.73%	1,101	2,025	1,738	3,241	2,116	2,285	2,235	4,362	4,406	-	-	-	\$ 23,510
Total Surcharge (+) or Rebate (-)		\$ (93,629)	\$ (68,407)	\$ (74,968)	\$ (117,361)	\$ (90,922)	\$ (84,902)	\$ (158,513)	\$ (78,816)	\$ (70,681)	\$ -	\$ -	\$ -	\$ (838,200)
Accounting Entries														
186324 ED, WA (201807 thru 201906)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	
557322 ED, WA		Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

State Code: ALL

Revenue Class: ALL

Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt			
201909 <i>Im</i>	ED	OR	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	0	0	0	0			
		OR - Total													
		WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	0	0	0	0			
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-43,885	0	0	-576,341			
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	0	0	0	-14			
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-65	0	0	-1,114			
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-11,626	0	0	-138,595			
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-107	0	0	-1,510			
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-46	0	0	-574			
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-1,006	0	0	-15,168			
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0			
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-27,732	0	0	-309,517			
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-1,987	0	0	-22,737			
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-179	0	0	-2,227			
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-602	0	0	-8,329			
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-6,626	0	0	-71,205			
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-16,985	0	0	-193,855			
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-4			
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,548	0	0	-8,153			
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-2,839	0	0	-18,508			
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-454	0	0	-2,995			
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-659	0	0	-4,894			
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-14	0	0	-113			
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-223	0	0	-1,673			
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-91	0	0	-631			
			0042	0042 - CO OWNED ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-12			
			0044	0044 - CST OWNED ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-336	0	0	-3,027			
			0045	0045 - CUST OWNED ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-8	0	0	-70			
			0046	0046 - CUST OWNED ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-16	0	0	-153			
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-40	0	0	-362			
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-172	0	0	-1,589			
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-5	0	0	-43			
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-2			
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-3	0	0	-30			
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-92	0	0	-851			
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0			
			WA - Total												
			ED - Total												
			201909 - Total							0	0	-117,349	0	0	-1,384,294
			Overall - Total							0	0	-117,349	0	0	-1,384,295
										0	0	-117,349	0	0	-1,384,295

Run Date: Oct 2, 2019

For Internal Use Only

Conversion Factor 0.953323
Amort Expense \$ (111,872)

UE-170485 7-2019 thru 6-2020

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