

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF FEBRUARY 2018

Avista Utilities
Deferral Balances and Interest Activity

Year/Month	Ratepayer's Band Share (deferral)	Interest	Total Deferral Balance
Previous Year's Deferral Balance AVU-170204 plus YTD interest	(\$21,290,653)	(\$918,064)	(\$22,208,717)
2017 Year End Deferral plus YTD Interest	(\$1,664,805)	(\$32,214)	(\$1,697,019)
201801	\$0	\$0	\$0
201802	(\$1,007,942)	(\$1,827)	(\$1,009,769)
201803			
201804			
201805			
201806			
201807			
201808			
201809			
201810			
201811			
201812			
YTD Totals	(\$1,007,942)	(\$1,827)	(\$1,009,769)
Total Deferral	(\$23,963,400)	(\$952,105)	(\$24,915,505)

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (1,684,801.18)
201801	\$ (1,684,801.18)	\$ 1,684,801.00	\$ (0.18)
201802	\$ (0.18)	\$ (1,009,768.82)	\$ (1,009,769.00)
201803			\$ -
201804			\$ -
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (0.18)	
Deferral	\$ (1,007,941.82)	481 - ERM
Interest	\$ (1,827.00)	481 - ERM
Misc. Adjustment		481 - ERM
Ending Balance	\$ (1,009,769.00)	

<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (1,684,801.18)	
Transfer to Account 186290	\$ 1,684,801.00	481 - ERM
Deferral Year to Date	\$ (1,007,941.82)	481 - ERM
Interest	\$ (1,827.00)	481 - ERM
Ending Balance	\$ (1,009,769.00)	

	<u>Total</u>	<u>Absorbed (Avista)</u>	<u>Deferred (Customer)</u>
First \$4M at 100%	\$ (4,000,000)	\$ (4,000,000)	\$ -
\$4M to \$10M at 25% (rebate)	\$ (1,343,923)	\$ (335,981)	\$ (1,007,942)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (5,343,923)	\$ (4,335,981)	\$ (1,007,942)

STATE OF WASHINGTON
186290 ERM AMORTIZATION BALANCE (Pending Approval 2016)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ -
201801	\$ -	\$ (1,689,828.00)	\$ (1,689,828.00)
201802	\$ (1,689,828.00)	\$ (7,191.00)	\$ (1,697,019.00)
201803			\$ -
201804			\$ -
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (1,689,828.00)	
Interest	\$ (7,191.00)	
Transfer from 182350	\$ -	481 - ERM
Ending Balance	\$ (1,697,019.00)	

STATE OF WASHINGTON
182350 RECOVERABLE DEFERRAL BALANCE (CURRENT YEAR - 2017)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (22,048,814.71)
201801	\$ (22,048,814.71)	\$ (65,783.00)	\$ (22,114,597.71)
201802	\$ (22,114,597.71)	\$ (94,119.00)	\$ (22,208,716.71)
201803			\$ -
201804			\$ -
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (22,114,597.71)	
Transfer from 186290	\$ -	
Interest	\$ (94,119.00)	481 - ERM
Ending Balance	\$ (22,208,716.71)	

**STATE OF WASHINGTON
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	Beginning Balance			\$ 761,417.68
ED.WA	201801	\$ 761,417.68	\$ 319,962.90	\$ 1,081,380.58
	201802	\$ 1,081,380.58	\$ 272,735.29	\$ 1,354,115.87
	201803			\$ -
	201804			\$ -
	201805			\$ -
	201806			\$ -
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 1,081,380.58	
Transfer from 186324		\$ -	
Amortization		\$ 266,334.00	475 - WA REC Journal
Interest - 6.340%		\$ 6,401.29	475 - WA REC Journal
	Ending Balance	\$ 1,354,115.87	

STATE OF WASHINGTON
186323 REC DEFERRAL (2017)

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	Beginning Balance			\$ (937,728.72)
ED WA	201801	\$ (937,728.72)	\$ (1,017,623.46)	\$ (1,955,352.18)
	201802	\$ (1,955,352.18)	\$ (177,945.11)	\$ (2,133,297.29)
	201803			\$ -
	201804			\$ -
	201805			\$ -
	201806			\$ -
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>	<u>Beginning Balance</u>	<u>Amount</u>	<u>Journal ID</u>
Account 186323	Beginning Balance	\$ (1,955,352.18)	
Deferral		\$ (167,196.00)	
Interest		\$ (10,749.11)	475 - WA REC Journal
Adjustment		\$ -	475 - WA REC Journal
	Ending Balance	\$ (2,133,297.29)	

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2018

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201802

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

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

Last Saved: 03/06/2018 3:33 PM
 Approval Requested: 03/06/2018 3:35 PM

Seq	Co.	FERC	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	94,119.00	94,119.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	94,119.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR		1,007,942.00	Current Year ERM (2018)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	1,007,942.00		Current Year ERM Deferral Expense (2018)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR		1,827.00	Current Year ERM Interest Accrual (2018)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	1,827.00		Current Year ERM Interest Expense (2018)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	7,191.00		Interest Expense on 2017 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR		7,191.00	Interest Accrual for 2017 Pending Balance
90	001	557280 - DEFERRED POWER SUPPLY EXPENSE		0.18	Rounding Adj
100	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	0.18		Rounding Adj
Totals:			1,111,079.18	1,111,079.18	

Prepared by Cheryl Kettner Date 3/6/18
 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	0.36261%
Jul-Dec Interest Rate	0.29494%

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
12/31/2017	(22,048,815)						(22,048,815)	(22,128,766)	(22,114,598)	14,168.00	
1/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,208,717)	(22,114,598)	94,119.00	
2/28/2018			0		(79,951)						
3/31/2018			0								
4/30/2018			0								
5/31/2018			0								
6/30/2018			0								
7/31/2018		0	0								
8/31/2018			0								
9/30/2018			0								
10/31/2018			0								
11/30/2018			0								
12/31/2018			0								

Entry:	Debit	Credit	
182350 ED WA	0		Regulatory Asset ERM Approved For Recovery
557290 ED WA		0	WA ERM Amortization
431600 ED WA	79,951		Interest Expense Energy Deferrals
182350 ED WA		79,951	Regulatory Asset ERM Approved For Recovery

431600 ED WA	14,168		Interest Expense Energy Deferrals
182350 ED WA		14,168	Regulatory Asset ERM Approved For Recovery

Tax Rate Changed effective 01/01/2018. Feb Entry to record additional interest of \$14,168. Original Jan Entry was for \$65,783.

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	0.36261%
Jul-Dec Interest Rate	0.29494%

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
12/31/2017	(1,684,801)	1,684,801	0			0	0	0	(1,684,801)	0	
1/31/2018	0		(1,007,942)			(1,827)	(1,007,942)	(1,009,769)	0	1,009,769.00	
2/28/2018			0								
3/31/2018			0								
4/30/2018			0								
5/31/2018			0								
6/30/2018			0								
7/31/2018			0								
8/31/2018			0								
9/30/2018			0								
10/31/2018			0								
11/30/2018			0								
12/31/2018			0								

Entry:	Debit	Credit	
557280 ED WA	1,007,942.00		Deferred Power Supply Expense
186280 ED WA		1,007,942.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	1,827.00		Interest Expense Energy Deferrals
186280 ED WA		1,827.00	Regulatory Asset ERM Deferred Current Year

557280 ED WA	-	0.18	Deferred Power Supply Expense	Rounding Adj
186280 ED WA	0.18	-	Regulatory Asset ERM Deferred Current Year	Rounding Adj

Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2017

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	0.36261%
Jul-Dec Interest Rate	0.29494%

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
12/31/2017									0		
1/31/2018		0			(6,109)		(1,684,801)	(1,690,910)	(1,689,828)	1,082.00	
2/28/2018	(1,684,801)	0			(6,109)		(1,684,801)	(1,697,019)	(1,689,828)	7,191.00	
3/31/2018											
4/30/2018											
5/31/2018											
6/30/2018											
7/31/2018											
8/31/2018											
9/30/2018											
10/31/2018											
11/30/2018											
12/31/2018											

Entry:	
431600 ED WA	Debit 6,109 /
186290 ED WA	Credit - Interest Expense on 2017 Pending Balance 6,109 / Interest Accrual for 2017 Pending Balance

431600 ED WA	Debit 1,082 /
186290 ED WA	Credit - Interest Expense on 2017 Pending Balance 1,082 / Interest Accrual for 2017 Pending Balance

Tax Rate Changed effective 01/01/2018. Feb Entry to record additional interest of \$1,082. Original Jan Entry was for \$5,027.

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	TOTAL	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
1	555 Purchased Power	\$32,543,859	\$16,833,261	\$15,418,244	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$23,704,195)	(\$14,027,524)	(\$9,676,671)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$4,261,581	\$2,809,889	\$1,451,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$11,528,974	\$6,964,296	\$4,564,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$2,778,629)	(\$1,346,464)	(\$1,432,165)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$3,017,522	\$1,537,140	\$1,480,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$102,393	\$64,248	\$38,145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$24,971,505	\$12,834,846	\$11,844,305	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total through February														
9	AUTHORIZED NET EXPENSE-SYSTEM	\$23,719,236	\$12,127,251	\$11,591,985	\$10,660,401	\$10,031,882	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,883,689	\$8,186,793	\$11,995,843	\$12,493,230
10	555 Purchased Power	(\$13,486,111)	(\$7,154,528)	(\$6,331,593)	(\$7,373,144)	(\$9,451,450)	(\$8,788,449)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
11	501 Thermal Fuel	\$5,170,860	\$2,667,343	\$2,503,517	\$2,494,287	\$2,179,004	\$1,851,578	\$1,612,580	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,628,470	\$2,755,227
12	547 CT Fuel	\$16,180,360	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
13	456 Transmission Revenue	(\$2,368,278)	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,506,921)	(\$1,586,833)	(\$1,599,620)	(\$1,447,883)	(\$1,304,804)	(\$1,285,929)	(\$1,197,858)	(\$1,199,571)
14	565 Transmission Expense	\$2,920,941	\$1,503,379	\$1,417,562	\$1,557,827	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
15	557 Broker Fees	\$115,000	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
16	Settlement Adjustment	(\$386,340)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)
17	Authorized Net Expense	\$31,865,668	\$16,183,101	\$15,682,567	\$13,358,676	\$8,069,870	\$4,171,316	\$3,983,007	\$7,742,804	\$12,904,239	\$11,169,238	\$11,853,243	\$15,093,313	\$16,619,356
18	Actual - Authorized Net Expense	(\$7,186,517)	(\$3,348,255)	(\$3,838,262)	(\$13,210,160)	(\$7,926,032)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Resource Optimization - Subtotal	(\$1,756,761)	(\$641,912)	(\$1,114,849)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$30,079,470)	(\$3,990,167)	(\$4,953,111)	(\$13,210,160)	(\$7,926,032)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation		64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
22	Washington Share	(\$5,787,195)	(\$2,582,037)	(\$3,205,158)	(\$8,548,295)	(\$5,128,935)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$443,272	\$166,826	\$276,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$2,415,211)	(\$2,415,211)	(\$2,928,712)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
27	Cumulative Balance	\$2,415,211	\$2,415,211	(\$5,343,923)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Cumulative (Customer)		\$0	(\$1,007,942)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Monthly Entry		\$0	(\$1,007,942)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Acct 55780 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$1,007,942	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Company Band Gross Margin Impact, Cumulative	(\$2,415,211)	(\$2,415,211)	(\$4,335,961)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

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

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
17	TOTAL	\$9,609,295	\$5,222,009	\$4,094,932	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0
1	Short-Term Purchases	\$1,943,671	\$726,733	\$1,216,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$1,49,158	\$67,917	\$81,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$307,480	\$153,740	\$153,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,236,908	\$618,454	\$618,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	BPA 573	\$3,744,667	\$3,383,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	100137	\$1,068	\$885	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	Arch Ford (Jim Ford) 100133, Glen/Ro	\$196,327	\$176,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	185895	\$372,776	\$167,411	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	186298	\$318,553	\$151,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	223063	\$937,406	\$428,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	Place Holder	\$969,658	\$466,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Place Holder	100074, 100075, 100076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	181462	\$4,509,724	\$2,182,871	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind		\$4,605,742	\$2,240,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services		\$461,545	\$248,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals		\$17,127	(\$25,491)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$32,543,859	\$16,833,261	\$15,418,244	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0

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

555 PURCHASED POWER

555000		\$30,174,728	\$15,846,149	\$14,328,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$682,548	\$269,952	\$412,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	NonMonetary	(\$8,364)	\$17,127	(\$25,491)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	Bookouts	\$368,401	\$185,905	\$182,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	Intercompany Ancillary	\$461,545	\$213,305	\$248,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 En	\$865,001	\$300,823,05	\$271,824,20	\$148,515,90	\$143,838,34	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$23,704,195)	(\$14,027,524)	(\$9,676,671)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	Short-Term Sales	(\$18,517,265)	(\$11,050,528)	(\$7,466,737)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100	Nichols Pumping Index Sale	\$150,901	\$96,850	\$54,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	Sovereign Power/Kaiser Load Following	\$24,572	\$12,978	\$11,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Pend Oreille DES	\$121,000	\$61,859	\$59,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$5,483,403)	(\$3,148,683)	(\$2,334,720)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$23,704,195)	(\$14,027,524)	(\$9,676,671)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000		(\$12,657,111)	(\$7,609,680)	(\$5,047,431)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100		(\$1,979,468)	(\$1,305,898)	(\$673,570)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150		(\$2,717,078)	(\$1,555,198)	(\$1,161,880)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$405,590)	(\$194,760)	(\$210,830)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$461,545)	(\$213,305)	(\$248,240)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	Intercompany Transmission	(\$5,483,403)	(\$3,148,683)	(\$2,334,720)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$23,704,195)	(\$14,027,524)	(\$9,676,671)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$1,181,463	\$626,601	\$554,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$1,022	\$93	\$929	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$3,079,096	\$2,183,195	\$895,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$4,261,581	\$2,809,889	\$1,451,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS

29	Kettle Falls	101,861	53,359	48,502							
30	Colstrip	172,669	99,606	73,063							
31	Kettle Falls	wood	\$11.74	\$11.44							
32	Colstrip	coal	\$21.92	\$12.26							

501 FUEL-COST PER TON

31	Kettle Falls										
32	Colstrip										

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

Line No.	Deal Number	TOTAL	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
33	NE CT Gas/Oil-547213	\$13,779	\$2,244	\$11,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$42,161	\$9,587	\$32,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$4,254	\$5	\$4,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$6,170,949	\$3,721,117	\$2,449,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$5,235,297	\$3,228,167	\$2,007,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$62,534	\$3,176	\$59,358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$11,528,974	\$6,964,296	\$4,564,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL NET EXPENSE	\$24,630,219	\$12,579,922	\$11,757,943	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE												
41	456100 ED AN	(\$1,826,417)	(\$903,780)	(\$922,637)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$154,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$31,909)	\$0	(\$31,909)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$461,545)	(\$213,305)	(\$248,240)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$10,040)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$17,562)	(\$8,781)	(\$8,781)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$277,156)	(\$138,578)	(\$138,578)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B on A Low Voltage - In Auth revenues												

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

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
51	TOTAL	(\$2,778,629)	(\$1,346,464)	(\$1,432,165)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE											
52	565000 ED AN	\$3,008,450	\$1,532,604	\$1,475,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$9,072	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$3,017,522	\$1,537,140	\$1,480,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees											
56	557170 ED AN	\$76,758	\$47,346	\$29,412	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$18,736	\$13,283	\$5,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557018 ED AN	\$6,899	\$3,619	\$3,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$102,393	\$64,248	\$38,145	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION											
61	Econ Dispatch-557010	\$2,729,560	\$1,083,619	\$1,645,941	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	(\$2,826,993)	(\$2,490,169)	(\$336,824)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557700	\$618,578	\$414,178	\$204,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$618,578)	(\$414,178)	(\$204,400)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$8,471,482	\$5,812,837	\$2,658,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel DispatchFin - 456010	(\$1,449,204)	(\$168,836)	(\$1,280,368)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$2,842,429)	(\$364,889)	(\$2,477,540)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Intraco Thermal Gas-456730	(\$5,839,202)	(\$4,514,484)	(\$1,324,718)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Fuel Bookouts-456711	\$425,884	\$187,589	\$238,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$425,884)	(\$187,589)	(\$238,295)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Resource Optimization Subtotal	(\$1,756,786)	(\$641,922)	(\$1,114,864)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$25	\$10	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Subtotal	\$25	\$10	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	Net Resource Optimization	(\$1,756,761)	(\$641,912)	(\$1,114,849)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	Adjusted Actual Net Expense	\$23,214,744	\$12,192,934	\$10,729,456	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
555 PURCHASED POWER				
1	Short-Term Purchases	\$9,609,295	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$1,943,671	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$149,158	\$0	\$0
4	Douglas County PUD (Wells)	\$307,480	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,236,908	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$7,128,354	\$0	\$0
7	Inland Power & Light - Deer Lake	\$1,953	\$0	\$0
8	Small Power	\$372,776	\$0	\$0
9	Stimson Lumber	\$318,553	\$0	\$0
10	City of Spokane-Upriver	\$937,406	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$969,658	\$0	\$0
12	Place Holder	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$4,509,724	\$0	\$0
14	Palouse Wind	\$4,605,742	\$0	\$0
15	WPM Ancillary Services	\$461,545	\$0	\$0
16	Non-Mon. Accruals	(\$8,364)	\$0	\$0
17	Total 555 Purchased Power	\$32,543,859	\$0	\$0
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Sk				
555 PURCHASED POWER				
	555000	\$30,174,728	\$0	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	\$682,548	\$0	\$0
	555312 Lancaster	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Cleanwater	\$0	\$0	\$0
	555550 NonMonetary	(\$8,364)	\$0	\$0
	555700 Bookouts	\$368,401	\$0	\$0
	555710 Intercountry Ancillary	\$461,545	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$865,001	\$0	\$0
		\$32,543,859	\$0	\$0
447 SALES FOR RESALE				
18	Short-Term Sales	\$0	\$0	\$0
19	Nichols Pumping Index Sale	(\$18,517,265)	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$150,901	\$0	\$0
21	Pend Oreille DES	\$24,572	\$0	\$0
22	Merchant Ancillary Services	\$121,000	\$0	\$0
		(\$5,483,403)	\$0	\$0
23	Total 447 Sales for Resale	(\$23,704,195)	\$0	\$0
447 SALES FOR RESALE				
	447000	(\$12,657,111)	\$0	\$0
	447100	(\$1,979,468)	\$0	\$0
	447150	(\$2,717,078)	\$0	\$0
	447700	(\$405,590)	\$0	\$0
	447710	(\$461,545)	\$0	\$0
	447720 Intercountry Transmission	(\$5,483,403)	\$0	\$0
		(\$23,704,195)	\$0	\$0
501 FUEL-DOLLARS				
24	Kettle Falls Wood-501110	\$1,181,463	\$0	\$0
25	Kettle Falls Gas-501120	\$1,022	\$0	\$0
26	Colstrip Coal-501140	\$3,079,096	\$0	\$0
27	Colstrip Oil-501160	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$4,261,581	\$0	\$0
501 FUEL-TONS				
29	Kettle Falls	101,861	-	-
30	Colstrip	172,669	-	-
501 FUEL-COST PER TON				
31	Kettle Falls	wood		
32	Colstrip	coal		

H:\Generation\KFGS Hog Fuel\...YYY
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WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
547 FUEL				
33	NE CT Gas/Oil-547213	\$13,779	\$0	\$0
34	Boulder Park-547216	\$42,161	\$0	\$0
35	Kettle Falls CT-547211	\$4,254	\$0	\$0
36	Coyote Springs2-547610	\$6,170,949	\$0	\$0
37	Lancaster-547312	\$5,235,297	\$0	\$0
38	Rathdrum CT-547310	\$62,534	\$0	\$0
39	Total 547 Fuel Expense	\$11,528,974	\$0	\$0
<hr/>				
40	TOTAL NET EXPENSE	\$24,630,219	\$0	\$0
<hr/>				
456 TRANSMISSION REVENUE				
41	456100 ED AN	(\$1,826,417)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$154,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$31,909)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$461,545)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$10,040)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$17,562)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$277,156)	\$0	\$0

201811 201812

B on A Low Voltage - in Auth revenues

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
51	Total 456 Transmission Revenue	(\$2,778,629)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$3,008,450	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$9,072	\$0	\$0
55	Total 565 Transmission Expense	\$3,017,522	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$76,758	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0
58	557165 ED AN	\$18,736	\$0	\$0
59	557018 ED AN	\$6,899	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$102,393	\$0	\$0
RESOURCE OPTIMIZATION				
61	Econ Dispatch-557010	\$2,729,560	\$0	\$0
62	Econ Dispatch-557150	(\$2,826,993)	\$0	\$0
63	Gas Bookouts-557700	\$618,578	\$0	\$0
64	Gas Bookouts-557711	(\$618,578)	\$0	\$0
65	Intraco Thermal Gas-557730	\$8,471,482	\$0	\$0
66	Fuel DispatchFin -456010	(\$1,449,204)	\$0	\$0
67	Fuel Dispatch-456015	(\$2,842,429)	\$0	\$0
68	Intraco Thermal Gas-456730	(\$5,839,202)	\$0	\$0
69	Fuel Bookouts-456711	\$425,884	\$0	\$0
70	Fuel Bookouts-456720	(\$425,884)	\$0	\$0
71	Resource Optimization Subtotal	(\$1,756,786)	\$0	\$0
72	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0
73	Misc. Power Exp. Subtotal	\$0	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$25	\$0	\$0
76	Wind REC Subtotal	\$25	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
80	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0
81	Net Resource Optimization	(\$1,756,761)		
82	Adjusted Actual Net Expense	\$23,214,744		

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2018

Retail Sales - MWh	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	YTD
Total Billed Sales	574,460	485,123	-	-	-	-	-	-	-	-	-	-	1,059,583
Deduct Prior Month Unbilled	(261,456)	(232,280)	-	-	-	-	-	-	-	-	-	-	(493,736)
Add Current Month Unbilled	232,280	228,151	-	-	-	-	-	-	-	-	-	-	460,431
Total Retail Sales	545,284	480,994	-	-	-	-	-	-	-	-	-	-	1,026,278
Test Year Retail Sales	555,937	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964	1,054,584
Difference from Test Year	(10,653)	(17,653)											(28,306)
Production Rate - \$/MWh	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66
Total Revenue Credit - \$	(\$166,826)	(\$276,446)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$443,272)

ACCOUNT DESCRIPTION		TOWN	REVENUE CLASS CODE	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
ELECTRIC UNBILLED KWH AND REVENUE										
WASHINGTON										
Residential Service	2800	01	0001		120,366,856	\$ 11,801,787	(131,744,918)	\$ (13,061,982)	(11,378,063)	\$ (1,280,195)
Residential Fixed Income Semic	2800	01	0002		288,189	\$ 18,728	(328,950)	\$ (21,672)	(39,861)	\$ (2,944)
Residential Farm Gen	2800	01	0012		3,266,140	\$ 453,450	(3,476,757)	\$ (471,297)	(145,581)	\$ (17,847)
Residential Farm Lg	2800	01	0022		1,633,070	\$ 133,641	(1,673,055)	\$ (136,786)	(39,985)	\$ (3,145)
Residential Farm Pump	2800	01	0032		128,084	\$ 21,063	(131,220)	\$ (21,018)	(3,126)	\$ (45)
Commercial General	2800	21	0011		26,001,034	\$ 3,016,117	(25,653,518)	\$ (2,952,176)	347,516	\$ 63,941
Commercial Lg General	2800	21	0021		53,955,348	\$ 4,469,555	(51,307,039)	\$ (4,286,998)	2,648,313	\$ 208,557
Commercial Extra Lg	2800	21	0025			\$ -		\$ -		\$ -
Commercial Pump	2800	21	0031		1,569,028	\$ 91,951	(1,771,471)	\$ (103,409)	(202,443)	\$ (11,458)
Industrial General	2800	31	0011		320,210	\$ 35,744	(295,245)	\$ (32,776)	24,965	\$ 2,968
Industrial Lg General	2800	31	0021		4,194,748	\$ 332,680	(3,870,991)	\$ (308,842)	323,738	\$ 23,738
Industrial Extra Lg	2800	31	0025		16,075,679	\$ 1,005,705	(11,830,759)	\$ (830,908)	4,244,920	\$ 188,796
Industrial Pump	2800	31	0031		352,231	\$ 31,769	(262,440)	\$ (23,788)	89,791	\$ 7,981
WASHINGTON TOTAL					228,150,617	\$ 21,476,190	(232,280,425)	\$ (22,215,753)	(4,120,807)	\$ (799,563)
IDAHO										
Residential Service	3800	01	0001		60,135,397	\$ 6,233,452	(62,854,399)	\$ (6,530,991)	(2,719,002)	\$ (297,539)
Residential Farm Gen	3800	01	0012		1,472,965	\$ 184,584	(1,476,225)	\$ (181,901)	(3,260)	\$ (2,683)
Residential Farm Lg	3800	01	0022		352,231	\$ 28,802	(360,859)	\$ (28,761)	(8,624)	\$ (41)
Residential Farm Pump	3800	01	0032		96,063	\$ 12,654	(96,415)	\$ (12,598)	(6,754,211)	\$ (6,754,211)
Commercial General	3800	21	0011		16,330,699	\$ 1,692,285	(15,812,015)	\$ (1,617,670)	518,684	\$ 74,615
Commercial Lg General	3800	21	0021		24,848,279	\$ 1,975,414	(23,127,532)	\$ (1,842,894)	1,720,747	\$ 136,560
Commercial Extra Lg	3800	21	0025			\$ -		\$ -		\$ -
Commercial Pump	3800	21	0031		1,088,713	\$ 108,489	(1,016,955)	\$ (101,353)	71,758	\$ 7,136
Industrial General	3800	31	0011		224,147	\$ 22,619	(196,830)	\$ (19,709)	27,317	\$ 2,910
Industrial Lg General	3800	31	0021		3,074,014	\$ 231,184	(2,197,936)	\$ (167,465)	876,078	\$ 63,729
Industrial Extra Lg	3800	31	0025			\$ -		\$ -		\$ -
Industrial Pump	3800	31	0031		512,336	\$ 50,506	(459,270)	\$ (45,299)	53,066	\$ 5,207
IDAHO TOTAL					108,134,844	\$ 10,543,969	(107,600,432)	\$ (10,568,951)	534,412	\$ (4,582)
WASHINGTON & IDAHO TOTAL					336,285,461	\$ 31,960,179	(335,880,856)	\$ 0,0964	(32,764,304)	\$ (604,125)
check						\$ 31,960,179			(3,565,395)	\$ (604,125)

Revenue By Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Electric

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
201802	ED	01	01 RESIDENTIAL	224,725	237,246,336	24,003,144	225,314	539,770,581	54,738,388
		21	21 FIRM COMMERCIAL	24,972	177,002,163	18,172,944	25,090	375,309,338	38,209,643
		31	31 FIRM- INDUSTRIAL	346	68,739,824	4,486,360	346	139,953,343	8,925,285
		39	39 FIRM-PUMPING-IRRIGATION ONLY	543	319,685	38,686	547	680,105	81,091
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	418	882,379	401,913	423	1,879,385	808,019
		80	80 INTERDEPARTMENT REVENUE	78	932,926	93,958	79	1,990,239	199,278
		83	83 MISC-SERVICE REVENUE SNP	0	0	14,722	0	0	31,026
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	50,836
		ED - Summary		251,082	485,123,313	47,236,934	251,798	1,059,582,992	103,043,566
201802 - Summary				251,082	485,123,313	47,236,934	251,798	1,059,582,992	103,043,566
Overall - Summary				251,082	485,123,313	47,236,934	251,798	1,059,582,992	103,043,566

Run Date: Mar 6, 2018

For Internal Use Only

Kettner, Cheryl

From: Loutzenhiser, Daniel
Sent: Thursday, February 15, 2018 1:49 PM
To: Kettner, Cheryl
Subject: Re: Interest Rate ERM

Not sure what you will need as backup but the tax law changed as of 1/1/18 down to 21%.

On Feb 15, 2018, at 1:37 PM, Kettner, Cheryl <cheryl.kettner@avistacorp.com> wrote:

Hi Dan,

Could you help me on something? Last year, for the Washington ERM calculation, I was using an interest rate of 35%. Rates informed me it should be 21%. Do you have something I could use for journal backup?

Thank you so much for your help!

Cheryl A Kettner

Resource Accounting Analyst

<image001.gif>

1411 E Mission Ave. MSC-07
Spokane, WA 99202
P 509.495.2902
cheryl.kettner@avistacorp.com

From: Brandon, Annette
Sent: Thursday, February 15, 2018 9:41 AM
To: Kettner, Cheryl <cheryl.kettner@avistacorp.com>
Subject: RE: Interest Rate ERM

Not that I know of. The intent of this page is to represent the weighted cost of debt adjusted by the IRS Corporate Income Tax Rate – which was changed with the implementation of the Tax Cut and Jobs Act from 35% to 21%. So it seems to be it should be updated.

If you need something “formal” from the IRS – I think probably Dan L. is your contact.

From: Kettner, Cheryl
Sent: Thursday, February 15, 2018 9:26 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Interest Rate ERM

Hi!

Do you know if a memo or anything went out on this? Is it a straight 21%?

I had not received anything.

Thanks for your help!

Cheryl

From: Brandon, Annette
Sent: Thursday, February 15, 2018 9:08 AM

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2018

REC Deferral Journal

Avista Corporation Journal Entry

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

Effective Date: 201802
Last Saved by: Keri Meister
Submitted by: Keri Meister
Approved by:

Last Saved: 03/06/2018 3:02 PM
Approval Requested: 03/06/2018 3:02 PM

Seq	Co.	FERC	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	10,749.11	10,749.11	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL			WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	167,196.00	167,196.00	WA REC Deferral 201707-201806
40	001	557322 - DEF POWER SUPPLY EXP-RECS			WA REC Deferral 201707-201806
50	001	186322 - MISC DEF DEBIT - WA REC 1	6,401.29	6,401.29	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS			WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	266,334.00	266,334.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT			WA Rec Deferral Amort
Totals:			450,680.40	450,680.40	

Prepared by Keri Meister Date 3-6-18
 Reviewed by [Signature] Date 3/6/18

Approved for Entry _____ Date _____
 Corporate Accounting use Only

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

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
201701	0					0.52917%	0		0				
201702	0					0.52917%	0		0				
201703	0					0.52917%	0		0				
201704	0					0.52917%	0		0				
201705	0					0.52917%	0		0				
201706	0					0.52917%	0		0				
201707	0			1,705.73		0.52917%	(504.12)		(192,742.39)	(192,742.27)		0.00	UE150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350%
201708	(192,238.27)		4,178.00			0.52917%	(1,006.21)		(189,570.60)	(189,570.60)		0.00	
201709	(188,060.27)		(174,472.00)			0.52917%	(1,456.79)		(365,499.39)	(365,499.39)		0.00	
201710	(362,532.27)		(172,068.00)			0.52917%	(2,373.65)		(539,932.04)	(539,932.04)		0.00	
201711	(534,591.27)		(191,765.00)			0.52917%	(3,336.28)		(735,033.32)	(735,033.32)		0.00	
201712	(726,356.27)		(198,327.00)			0.52917%	(4,368.40)		(937,728.72)	(937,728.72)		0.00	
201801	(937,728.72)		(1,009,989.00)			0.52917%	(7,634.46)		(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)		(2,133,297.29)	(2,133,297.29)		177,945.11	
201803	(2,114,913.72)								(2,133,297.29)				
201804	(2,114,913.72)								(2,133,297.29)				
201805	(2,114,913.72)								(2,133,297.29)				
201806	(2,114,913.72)								(2,133,297.29)				
201807	(2,133,297.29)								(2,133,297.29)				
201808	(2,133,297.29)								(2,133,297.29)				
201809	(2,133,297.29)								(2,133,297.29)				
201810	(2,133,297.29)								(2,133,297.29)				
201811	(2,133,297.29)								(2,133,297.29)				
201812	(2,133,297.29)								(2,133,297.29)				
Current month entry													
										(167,196.00)			

201802 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:

DR	CR
186323 ED WA	10,749.11
431016 ED WA	10,749.11
186323 ED WA	167,196.00
557322 ED WA	167,196.00

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

177,945.11 TTL

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2018 REC Revenue and Expense Deferral Calculation

M

	Source	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense														
Voluntary REC Revenue	456016-ED-AN	(1,551,698)	(257,622)	-	-	-	-	-	-	-	-	-	-	\$ (1,809,320)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,397	1,147	-	-	-	-	-	-	-	-	-	-	\$ 3,544
Total		\$ (1,549,301)	\$(256,475)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(1,805,776)
Washington State Share														
Voluntary REC Revenue	65.19%	(1,011,552)	(167,944)	-	-	-	-	-	-	-	-	-	-	\$ (1,179,496)
Voluntary REC Broker Fee Expense	65.19%	1,563	748	-	-	-	-	-	-	-	-	-	-	\$ 2,311
Total Surcharge (+) or Rebate (-)		\$ (1,009,989)	\$(167,196)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(1,177,185)
Accounting Entries														
186323.ED.WA (201707 thru 201806)														
557322.ED.WA														

A

DJ475 - Washington REC Deferral (Current Amortization)

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

Account 186322 ED WA											
Month Ending	Balance before interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	GL Wand Balance	Variance	Notes
201701	4,016,381		213,308		0.52917%	21,818		4,229,689	4,251,506.98	(0.02)	Semi-Annual Compounding
201702	4,229,689		185,533		0.52917%	22,873		4,415,222	4,459,912.98	(0.02)	
201703	4,415,222		167,162		0.52917%	23,806		4,582,384	4,650,880.98	(0.02)	
201704	4,582,384		150,548		0.52917%	24,647		4,732,932	4,826,075.98	(0.02)	
201705	4,732,932		140,962		0.52917%	25,418		4,873,894	4,992,456.00	(0.02)	
201706	4,873,894		143,097.02		0.52917%	26,170		5,016,991	5,161,723.00	0.00	
201707	5,161,723	(5,930,764)	213,155		0.52917%	(3,506)		(655,886)	(559,392.00)	0.00	-Semi-Annual Compounding -UE-150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350% -Transfer 186324 Def balance to 186322 for Amortization
201708	(555,886.00)		281,998.00		0.52917%	(2,195.46)		(273,888.00)	(279,589.46)	0.00	
201709	(273,888.00)		266,005.00		0.52917%	(745.52)		(7,883.00)	(14,329.98)	0.00	
201710	(7,883.00)		205,054.00		0.52917%	500.83		197,171.00	191,224.85	0.00	
201711	197,171.00		275,483.00		0.52917%	1,772.26		472,654.00	468,480.11	0.00	
201712	472,654.00		289,670.00		0.52917%	3,267.57		762,324.00	761,417.68	0.00	
201801	761,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68	1,081,380.58	0.00	
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68	1,354,115.87	(272,735.29)	
201803	1,342,851.68							1,342,851.68	1,354,115.87		
201804	1,342,851.68							1,342,851.68	1,354,115.87		
201805	1,342,851.68							1,342,851.68	1,354,115.87		
201806	1,342,851.68							1,342,851.68	1,354,115.87		
201807	1,354,115.87							1,354,115.87	1,354,115.87		
201808	1,354,115.87							1,354,115.87	1,354,115.87		
201809	1,354,115.87							1,354,115.87	1,354,115.87		
201810	1,354,115.87							1,354,115.87	1,354,115.87		
201811	1,354,115.87							1,354,115.87	1,354,115.87		
201812	1,354,115.87							1,354,115.87	1,354,115.87		
current month entry			266,334.00								
201802	UPDATE DATE TO CALC JET ENTRY										
JET ENTRY: DR CR											
186322 ED WA	DR	6,401.29									
419600 ED WA	CR										
186322 ED WA			266,334.00								
557324 ED WA			266,334.00								

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

272,735.29 TTL

6,401.29

