

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

**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	\$ (1,009,769.00)	\$ (1,636,858.00)	\$ (2,646,627.00)
201804	\$ (2,646,627.00)	\$ (1,269,213.00)	\$ (3,915,840.00)
201805	\$ (3,915,840.00)	\$ (2,031,223.00)	\$ (5,947,063.00)
201806	\$ (5,947,063.00)	\$ (1,686,482.00)	\$ (7,633,545.00)
201807	\$ (7,633,545.00)	\$ 1,256,911.00	\$ (6,376,634.00)
201808	\$ (6,376,634.00)	\$ 141,404.00	\$ (6,235,230.00)
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	<b>\$ (6,376,634.00)</b>	
Deferral	\$ 162,885.00	481 - ERM
Interest	\$ (21,481.00)	481 - ERM
Misc. Adjustment		481 - ERM
<b>Ending Balance</b>	<b>\$ (6,235,230.00)</b>	

<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	<b>\$ (1,684,801.18)</b>	
Transfer to Account 186290	\$ 1,684,801.00	481 - ERM
Deferral Year to Date	\$ (6,127,294.82)	481 - ERM
Interest	\$ (107,935.00)	481 - ERM
<b>Ending Balance</b>	<b>\$ (6,235,230.00)</b>	

	<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)	\$ (6,000,000)	\$ (1,500,000)	\$ (4,500,000)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ (1,808,105)	\$ (180,810)	\$ (1,627,295)
	<b>\$ (11,808,105)</b>	<b>\$ (5,680,810)</b>	<b>\$ (6,127,295)</b>

<b>STATE OF WASHINGTON</b>
<b>186290 ERM AMORTIZATION BALANCE (Pending Approval 2016)</b>

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	\$ (1,697,019.00)	\$ (6,109.00)	\$ (1,703,128.00)
201804	\$ (1,703,128.00)	\$ (6,109.00)	\$ (1,709,237.00)
201805	\$ (1,709,237.00)	\$ (6,109.00)	\$ (1,715,346.00)
201806	\$ (1,715,346.00)	\$ (6,109.00)	\$ (1,721,455.00)
201807	\$ (1,721,455.00)	\$ 1,721,455.00	\$ -
201808	\$ -		\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	\$ -	
Interest	\$ 1,721,455.00	
Transfer from 182350	\$ -	481 - ERM
<b>Ending Balance</b>	\$ 1,721,455.00	

<b>STATE OF WASHINGTON</b>
<b>182350 RECOVERABLE DEFERRAL BALANCE (CURRENT YEAR - 2017)</b>

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	\$ (22,208,716.71)	\$ (79,951.00)	\$ (22,288,667.71)
201804	\$ (22,288,667.71)	\$ (79,951.00)	\$ (22,368,618.71)
201805	\$ (22,368,618.71)	\$ (79,951.00)	\$ (22,448,569.71)
201806	\$ (22,448,569.71)	\$ (79,951.00)	\$ (22,528,520.71)
201807	\$ (22,528,520.71)	\$ (1,804,518.00)	\$ (24,333,038.71)
201808	\$ (24,333,038.71)	\$ (83,063.00)	\$ (24,416,101.71)
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (24,333,038.71)	
Transfer from 186290	\$ -	
Interest	\$ (83,063.00)	481 - ERM
Ending Balance	\$ (24,416,101.71)	

**STATE OF WASHINGTON  
 186322 REC AMORTIZATION**

<b>FERC Account</b>	<b>Accounting Period</b>	<b>Beginning Balance</b>	<b>Monthly Activity</b>	<b>Ending Balance</b>
186322	<b>Beginning Balance</b>			\$ 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	\$ 1,354,115.87	\$ 263,329.11	\$ 1,617,444.98
	201804	\$ 1,617,444.98	\$ 259,677.18	\$ 1,877,122.16
	201805	\$ 1,877,122.16	\$ 220,212.41	\$ 2,097,334.57
	201806	\$ 2,097,334.57	\$ 244,537.25	\$ 2,341,871.82
	201807	\$ 2,341,871.82	\$ (2,780,103.21)	\$ (438,231.39)
	201808	\$ (438,231.39)		\$ (438,231.39)
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Account 186322</b>	<b>Begin Balance</b>	<b>\$ (438,231.39)</b>	
Transfer from 186323		\$ (2,984,433.78)	
Amortization		\$ 207,245.00	475 - WA REC Journal
Interest - 6.340%		\$ (3,094.43)	475 - WA REC Journal
	<b>Ending Balance</b>	<b>\$ (3,218,514.60)</b>	

<b>STATE OF WASHINGTON</b>
<b>186323 REC DEFERRAL (2017)</b>

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	<b>Beginning Balance</b>			\$ (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	\$ (2,133,297.29)	\$ (234,661.20)	\$ (2,367,958.49)
	201804	\$ (2,367,958.49)	\$ (210,987.02)	\$ (2,578,945.51)
	201805	\$ (2,578,945.51)	\$ (201,071.34)	\$ (2,780,016.85)
	201806	\$ (2,780,016.85)	\$ (204,416.93)	\$ (2,984,433.78)
	201807	\$ (2,984,433.78)	\$ 2,984,433.78	\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>	<u>Beginning Balance</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Account 186323</b>	<b>Beginning Balance</b>	\$ -	
Transfer to 186322		\$ 2,984,433.78	
Interest		\$ -	475 - WA REC Journal
Adjustment		\$ -	475 - WA REC Journal
	<b>Ending Balance</b>	<b>\$ 2,984,433.78</b>	

**STATE OF WASHINGTON**  
**186324 REC DEFERRAL (2016)**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186324	<b>Beginning Balance</b>			\$ -
ED WA	201801	\$ -	\$ -	\$ -
	201802	\$ -		
	201803	\$ -		
	201804	\$ -		
	201805	\$ -		
	201806	\$ -	\$ (200,437.12)	\$ (200,437.12)
	201807	\$ (200,437.12)		\$ (200,437.12)
	201808			\$ -
	201809			\$ -
	201810			
	201811			
	201812			

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Account 186324</b>	<b>Beginning Balance</b>	\$ (200,437.12)	
Transfer to 186322		\$ -	
Deferral		\$ (199,863.00)	475 - WA REC Journal
Interest		\$ (574.12)	475 - WA REC Journal
	<b>Ending Balance</b>	\$ (400,874.24)	





Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of August 2018

ERM Deferral Journal

### Avista Corporation Journal Entry

Effective Date: 201808

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 09/06/2018 3:14 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 09/06/2018 3:15 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	ED	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		83,063.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	83,063.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	162,885.00		Current Year ERM (2018)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		162,885.00	Current Year ERM Deferral Expense (2018)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		21,481.00	Current Year ERM Interest Accrual (2018)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	21,481.00		Current Year ERM Interest Expense (2018)
<b>Totals:</b>						<b>267,429.00</b>	<b>267,429.00</b>	

*Cheryl Kettner*  
Prepared by: Cheryl Kettner  
Date: 9/6/2018

Reviewed by: \_\_\_\_\_  
Date: \_\_\_\_\_

Approved for Entry  
Corporate Accounting use Only  
Date: \_\_\_\_\_

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	0.34253%

#### Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2017									(22,048,815)		
1/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,128,766)	(22,114,598)	14,168.00	
2/28/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,208,717)	(22,208,717)		
3/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,288,668)	(22,288,668)		
4/30/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,368,619)	(22,368,619)		
5/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,448,570)	(22,448,570)		
6/30/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,528,521)	(22,528,521)		
7/31/2018	(22,528,521)	(1,721,455)	0		(83,063)		(24,249,976)	(24,333,039)	(24,333,039)		
8/31/2018	(24,249,976)		0		(83,063)		(24,249,976)	(24,416,102)	(24,333,039)	83,063.00	
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	83,063		Interest Expense Energy Deferrals
182350 ED WA		83,063	Regulatory Asset ERM Approved For Recovery

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.36261%
Jul-Dec Interest Rate	0.34253%

**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)	(1,009,769)	0.00	
2/28/2018	(1,007,942)		(1,630,247)		(6,611)		(2,638,189)	(2,646,627)	(2,646,627)	0.00	
3/31/2018	(2,638,189)		(1,257,367)		(11,846)		(3,895,556)	(3,915,840)	(3,915,840)	0.00	
4/30/2018	(3,895,556)		(2,013,447)		(17,776)		(5,909,003)	(5,947,063)	(5,947,063)	0.00	
5/31/2018	(5,909,003)		(1,662,042)		(24,440)		(7,571,045)	(7,633,545)	(7,633,545)	0.00	
6/30/2018	(7,633,545)		1,280,865		(23,954)		(6,352,680)	(6,376,634)	(6,376,634)	0.00	
7/31/2018	(6,352,680)		162,885		(21,481)		(6,189,795)	(6,235,230)	(6,376,634)	(141,404.00)	
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		162,885.00
186280 ED WA	162,885.00	
431600 ED WA	21,481.00	
186280 ED WA		21,481.00
		Deferred Power Supply Expense
		Regulatory Asset ERM Deferred Current Year
		Interest Expense Energy Deferrals
		Regulatory Asset ERM Deferred Current Year

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	\$94,465,214	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$15,747,984	\$0	\$0	\$31,525	\$32,573
2	447 Sale for Resale	(\$71,252,067)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	(\$8,712,018)	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$15,102,119	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$1,521,108	\$2,093,856	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$41,271,374	\$6,964,296	\$4,564,296	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$7,376,855	\$7,709,363	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$11,820,128)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	(\$1,890,542)	(\$1,741,991)	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$11,729,236	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$1,471,267	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$423,386	\$64,248	\$38,145	\$56,451	\$55,776	\$66,900	\$54,711	\$42,517	\$54,638	\$0	\$0	\$0	\$0
8	<b>Adjusted Actual Net Expense</b>	<b>\$79,919,134</b>	<b>\$12,834,846</b>	<b>\$11,844,305</b>	<b>\$10,713,656</b>	<b>\$6,782,226</b>	<b>\$3,548,365</b>	<b>\$4,423,948</b>	<b>\$13,084,591</b>	<b>\$16,623,099</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,525</b>	<b>\$32,573</b>
<b>Total through August</b>														
9	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>\$73,880,351</b>	<b>\$12,127,251</b>	<b>\$11,591,985</b>	<b>\$10,660,401</b>	<b>\$10,031,882</b>	<b>\$7,204,007</b>	<b>\$6,832,768</b>	<b>\$7,367,141</b>	<b>\$8,064,916</b>	<b>\$7,448,796</b>	<b>\$7,999,787</b>	<b>\$11,642,227</b>	<b>\$12,112,599</b>
10	555 Purchased Power	(\$46,626,781)	(\$7,154,528)	(\$6,351,593)	(\$7,373,144)	(\$9,451,450)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,488,025)	(\$6,320,023)
11	501 Thermal Fuel	\$17,451,882	\$2,667,343	\$2,503,517	\$2,494,287	\$2,179,004	\$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	\$44,857,909	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$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	(\$10,122,069)	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$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	\$11,507,657	\$1,503,379	\$1,417,562	\$1,557,827	\$1,347,286	\$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	\$367,000	\$57,500	\$57,500	\$57,500	\$57,500	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16	Settlement Adjustment	(\$1,780,336)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17	<b>Authorized Net Expense</b>	<b>\$89,535,613</b>	<b>\$16,183,101</b>	<b>\$15,682,567</b>	<b>\$13,358,676</b>	<b>\$8,069,870</b>	<b>\$6,111,472</b>	<b>\$5,882,705</b>	<b>\$9,699,295</b>	<b>\$14,547,927</b>	<b>\$12,481,353</b>	<b>\$13,261,866</b>	<b>\$16,244,124</b>	<b>\$16,930,995</b>
18	<b>Actual - Authorized Net Expense</b>	<b>(\$9,680,577)</b>	<b>(\$3,348,255)</b>	<b>(\$3,838,262)</b>	<b>(\$2,645,020)</b>	<b>(\$1,287,644)</b>	<b>(\$2,563,107)</b>	<b>(\$1,458,757)</b>	<b>\$3,385,296</b>	<b>\$2,075,172</b>	<b>(\$16,212,599)</b>	<b>(\$16,212,599)</b>	<b>(\$16,212,599)</b>	<b>(\$16,898,422)</b>
19	Resource Optimization - Subtotal	(\$9,042,701)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,485,561)	(\$1,476,561)	(\$1,394,230)	(\$912,263)	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$51,834,299)	(\$3,990,167)	(\$4,953,111)	(\$3,442,743)	(\$2,527,246)	(\$4,028,668)	(\$2,935,318)	\$1,991,066	\$1,162,909	\$0	\$0	(\$16,212,599)	(\$16,898,422)
21	Washington Allocation		64.71%	64.71%	64.71%	64.71%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22	Washington Share	(\$12,154,695)	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	(\$2,648,043)	(\$1,929,385)	\$1,308,728	\$764,380	\$0	\$0	(\$10,656,641)	(\$11,107,333)
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	\$346,590	\$166,826	\$276,446	\$54,137	(\$41,108)	\$276,558	\$82,672	\$114,455	(\$583,396)	\$0	\$0	\$0	\$0
25	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$11,808,105)</b>	<b>(\$2,415,211)</b>	<b>(\$2,928,712)</b>	<b>(\$2,173,662)</b>	<b>(\$1,676,489)</b>	<b>(\$2,371,485)</b>	<b>(\$1,846,713)</b>	<b>\$1,423,183</b>	<b>\$180,984</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>
27	<b>Cumulative Balance</b>	<b>\$2,415,211</b>	<b>(\$5,343,923)</b>	<b>(\$7,517,585)</b>	<b>(\$9,194,074)</b>	<b>(\$11,565,559)</b>	<b>(\$13,412,272)</b>	<b>(\$11,989,089)</b>	<b>(\$11,808,105)</b>	<b>(\$11,808,105)</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,007,942)	(\$2,638,189)	(\$3,895,556)	(\$5,909,003)	(\$7,571,045)	(\$6,290,180)	(\$6,127,295)	(\$6,127,295)	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Monthly Entry	\$0	(\$1,007,942)	(\$1,630,247)	(\$1,257,367)	(\$2,013,447)	(\$1,662,042)	\$162,885	\$162,885	\$162,885	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	<b>Acct 557280 Entry: (+) Rebate, (-) Surcharge</b>	<b>\$6,127,295</b>	<b>\$0</b>	<b>\$1,007,942</b>	<b>\$1,630,247</b>	<b>\$1,257,367</b>	<b>\$2,013,447</b>	<b>\$1,662,042</b>	<b>(\$1,280,865)</b>	<b>(\$162,885)</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>
	<b>Company Band Gross Margin Impact, Cumulative</b>	<b>(\$2,415,211)</b>	<b>(\$4,335,961)</b>	<b>(\$4,879,396)</b>	<b>(\$5,298,518)</b>	<b>(\$5,656,556)</b>	<b>(\$5,841,227)</b>	<b>(\$5,698,909)</b>	<b>(\$5,680,810)</b>	<b>(\$5,680,810)</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>

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

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
<b>1</b>	<b>TOTAL</b>	<b>\$5,222,009</b>	<b>\$4,094,932</b>	<b>\$2,500,917</b>	<b>\$1,879,275</b>	<b>\$1,466,768</b>	<b>\$1,497,022</b>	<b>\$45,964</b>	<b>\$9,116,052</b>	<b>\$0</b>	<b>\$0</b>
1	Short-Term Purchases	\$9,245,299	\$726,733	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$831,237	\$81,241	\$93,498	\$152,574	\$162,897	\$158,630	\$58,962	\$55,518	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,229,920	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$0	\$0
4	Douglas County PUD (Wells)	\$5,120,292	\$618,454	\$618,454	\$791,114	\$618,454	\$618,454	\$618,454	\$618,454	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$10,767,601	\$3,383,687	\$1,848,737	\$1,790,510	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$6,086	\$1,068	\$1,088	\$1,717	\$691	\$444	\$537	\$656	\$0	\$0
7	Inland Power & Light - Deer Lake	\$1,074,634	\$176,449	\$137,700	\$145,245	\$118,256	\$119,818	\$109,807	\$71,032	\$0	\$0
8	Small Power	\$1,090,209	\$151,142	\$134,752	\$93,639	\$139,720	\$156,195	\$206,662	\$124,688	\$0	\$0
9	Stimson Lumber	\$2,323,617	\$428,290	\$551,749	\$336,086	\$237,801	\$242,505	\$18,009	\$61	\$0	\$0
10	City of Spokane - Waste-to-Energy	\$3,510,945	\$466,388	\$406,268	\$349,208	\$332,411	\$457,880	\$561,311	\$434,208	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$8,343	\$0	\$2,771	\$1,252	\$1,246	\$1,021	\$1,028	\$1,025	\$0	\$0
12	Cleanwater Power Company	\$18,051,558	\$2,182,871	\$2,357,771	\$2,235,771	\$2,098,059	\$2,056,390	\$2,377,596	\$2,416,248	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$13,681,446	\$2,365,264	\$2,072,807	\$2,009,810	\$1,146,211	\$1,530,959	\$1,018,827	\$1,297,090	\$0	\$0
14	Palouse Wind	\$213,305	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$210,888	\$216,324	\$0	\$0
15	WPM Ancillary Services	\$29,719	\$17,127	\$6,656	\$6,171	\$8,214	\$8,352	\$7,510	\$25,950	\$0	\$0
16	Non-Mon. Accruals	\$94,465,214	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$15,747,984	\$0	\$0
<b>17</b>	<b>Total 555 Purchased Power</b>	<b>\$16,833,261</b>	<b>\$15,418,244</b>	<b>\$12,301,548</b>	<b>\$11,248,597</b>	<b>\$7,857,289</b>	<b>\$8,387,960</b>	<b>\$6,606,233</b>	<b>\$15,747,984</b>	<b>\$0</b>	<b>\$0</b>

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

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
<b>18</b>	<b>TOTAL</b>	<b>\$95,597,934</b>	<b>\$15,846,149</b>	<b>\$14,328,579</b>	<b>\$11,657,321</b>	<b>\$10,660,127</b>	<b>\$6,734,179</b>	<b>\$10,641,659</b>	<b>\$18,089,475</b>	<b>\$0</b>	<b>\$0</b>
18	Short-Term Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$6,612,576	\$412,596	\$12,728	\$137,952	\$895,113	\$416,570	(\$5,111,900)	(\$3,610,131)	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$29,719	\$17,127	\$6,656	(\$6,171)	(\$4,214)	\$8,352	\$7,510	\$25,950	\$0	\$0
22	Merchant Ancillary Services	\$2,913,767	\$185,905	\$304,081	\$129,962	\$73,900	\$858,076	\$858,076	\$1,026,366	\$0	\$0
23	WNP3 Mid Point Bonneville Power Admin Deal #573 En	\$1,607,271	\$213,305	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$210,888	\$0	\$0
<b>23</b>	<b>Total 447 Sales for Resale</b>	<b>\$94,465,214</b>	<b>\$15,418,244</b>	<b>\$12,301,548</b>	<b>\$11,248,597</b>	<b>\$7,857,289</b>	<b>\$8,387,960</b>	<b>\$6,606,233</b>	<b>\$15,747,984</b>	<b>\$0</b>	<b>\$0</b>

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
<b>24</b>	<b>TOTAL</b>	<b>(\$71,252,067)</b>	<b>(\$14,027,524)</b>	<b>(\$9,676,671)</b>	<b>(\$11,198,097)</b>	<b>(\$11,240,332)</b>	<b>(\$7,688,520)</b>	<b>(\$2,002,952)</b>	<b>(\$8,712,018)</b>	<b>\$0</b>	<b>\$0</b>
24	Short-Term Sales	(\$80,814,769)	(\$7,466,737)	(\$9,182,024)	(\$11,923,918)	(\$5,578,440)	(\$6,436,712)	(\$1,152,037)	(\$8,024,373)	\$0	\$0
25	Kettle Falls Wood-501110	\$851,899	\$54,051	\$67,735	\$46,838	\$23,444	\$38,086	\$256,173	\$268,722	\$0	\$0
26	Kettle Falls Gas-501120	\$109,780	\$11,978	\$12,269	\$23,957	\$12,240	\$11,887	\$12,458	\$12,397	\$0	\$0
27	Colstrip Coal-501140	\$449,025	\$61,859	\$59,141	\$65,628	\$48,440	\$49,177	\$56,197	\$50,370	\$0	\$0
28	Merchant Ancillary Services	(\$11,848,002)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	(\$554,578)	(\$1,211,637)	(\$1,350,958)	(\$1,019,134)	\$0	\$0
<b>28</b>	<b>Total 501 Fuel Expense</b>	<b>(\$71,252,067)</b>	<b>(\$14,027,524)</b>	<b>(\$9,676,671)</b>	<b>(\$11,198,097)</b>	<b>(\$11,240,332)</b>	<b>(\$7,688,520)</b>	<b>(\$2,002,952)</b>	<b>(\$8,712,018)</b>	<b>\$0</b>	<b>\$0</b>

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
<b>29</b>	<b>TOTAL</b>	<b>\$4,032,072</b>	<b>\$554,862</b>	<b>\$679,297</b>	<b>\$585,374</b>	<b>\$9,446</b>	<b>\$196,175</b>	<b>\$666,074</b>	<b>\$714,243</b>	<b>\$0</b>	<b>\$0</b>
29	Kettle Falls Wood-501110	\$6,158	\$93	\$929	(\$249)	(\$93)	\$5,088	\$1,199	\$50	\$0	\$0
30	Colstrip Coal-501140	\$10,865,978	\$895,195	\$2,130,831	\$1,522,366	\$574,651	\$1,456,675	\$847,317	\$1,275,042	\$0	\$0
31	Colstrip Oil-501160	\$177,911	\$0	\$0	\$8,942	\$9,180	\$48,750	\$6,518	\$104,521	\$0	\$0
<b>32</b>	<b>Total 501 Fuel Expense</b>	<b>\$15,102,119</b>	<b>\$1,451,692</b>	<b>\$2,809,269</b>	<b>\$2,116,433</b>	<b>\$593,184</b>	<b>\$1,706,688</b>	<b>\$1,521,108</b>	<b>\$2,093,856</b>	<b>\$0</b>	<b>\$0</b>

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
<b>33</b>	<b>TOTAL</b>	<b>\$344,421</b>	<b>\$48,502</b>	<b>\$58,811</b>	<b>\$52,478</b>	<b>\$0</b>	<b>\$16,710</b>	<b>\$56,362</b>	<b>\$58,199</b>	<b>\$0</b>	<b>\$0</b>
33	Kettle Falls Wood-501110	\$344,421	\$48,502	\$58,811	\$52,478	\$0	\$16,710	\$56,362	\$58,199	\$0	\$0
34	Colstrip	\$527,797	\$73,063	\$96,702	\$72,391	\$52,614	\$61,022	\$23,288	\$49,111	\$0	\$0
<b>35</b>	<b>Total 501 Fuel-Cost per Ton</b>	<b>\$872,218</b>	<b>\$121,564</b>	<b>\$155,521</b>	<b>\$124,876</b>	<b>\$52,614</b>	<b>\$77,732</b>	<b>\$111,822</b>	<b>\$127,310</b>	<b>\$0</b>	<b>\$0</b>

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
<b>547 FUEL</b>												
33	NE CT Gas/Oil-547213	\$29,404	\$2,244	\$11,535	\$1,931	\$1,504	\$1,164	\$8,398	\$1,300	\$1,328	\$0	\$0
34	Boulder Park-547216	\$497,676	\$9,587	\$32,574	\$14,367	\$16,430	\$49,935	\$27,262	\$161,056	\$186,465	\$0	\$0
35	Kettle Falls CT-547211	\$125,236	\$5	\$4,249	\$1,968	\$5,147	\$1,935	\$2,105	\$48,328	\$61,499	\$0	\$0
36	Coyote Springs2-547610	\$20,377,266	\$3,721,117	\$2,449,632	\$3,201,306	\$2,230,502	\$619,692	\$1,250,902	\$3,342,340	\$3,561,575	\$0	\$0
37	Lancaster-547312	\$18,226,420	\$3,228,167	\$2,007,130	\$3,075,485	\$1,912,297	\$1,066,060	\$925,950	\$3,017,772	\$2,993,539	\$0	\$0
38	Rathdrum CT-547310	\$2,015,372	\$3,176	\$59,358	\$18,349	\$65,122	\$138,016	\$20,335	\$806,059	\$904,957	\$0	\$0
<b>39</b>	<b>Total 547 Fuel Expense</b>	<b>\$41,271,374</b>	<b>\$6,964,296</b>	<b>\$4,564,678</b>	<b>\$6,313,406</b>	<b>\$4,231,002</b>	<b>\$1,876,822</b>	<b>\$2,234,952</b>	<b>\$7,376,855</b>	<b>\$7,709,363</b>	<b>\$0</b>	<b>\$0</b>
<b>40 TOTAL NET EXPENSE</b>												
		<b>\$79,586,640</b>	<b>\$12,579,922</b>	<b>\$11,757,943</b>	<b>\$10,226,126</b>	<b>\$6,355,700</b>	<b>\$3,621,342</b>	<b>\$4,641,080</b>	<b>\$13,501,244</b>	<b>\$16,839,185</b>	<b>\$0</b>	<b>\$0</b>
<b>456 TRANSMISSION REVENUE</b>												
41	456100 ED AN	(\$8,115,226)	(\$903,780)	(\$922,637)	(\$658,705)	(\$659,155)	(\$1,040,681)	(\$1,187,805)	(\$1,447,941)	(\$1,294,522)	\$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
46	456020 ED AN - Sale of excess BPA Trans	(\$183,149)	\$0	(\$31,909)	\$6	(\$13,076)	(\$119,992)	(\$16,868)	(\$939)	(\$371)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,607,271)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	(\$216,324)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$40,160)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$70,248)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$1,188,074)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$215,238)	(\$139,973)	(\$139,973)	\$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	(\$11,820,128)	(\$1,346,464)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	(\$1,890,542)	(\$1,741,991)	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>											
52	565000 ED AN	\$11,692,948	\$1,532,604	\$1,475,846	\$1,450,713	\$1,423,950	\$1,403,945	\$1,426,836	\$1,466,731	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$36,288	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0
55	Total 565 Transmission Expense	\$11,729,236	\$1,537,140	\$1,480,382	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$1,471,267	\$0	\$0
<b>557 Broker &amp; Related Fees</b>											
56	557170 ED AN	\$331,951	\$47,346	\$29,412	\$44,067	\$46,595	\$39,558	\$33,991	\$45,069	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$61,185	\$13,283	\$5,453	\$8,212	\$6,507	\$10,866	\$4,109	\$5,832	\$0	\$0
59	557018 ED AN	\$30,250	\$3,619	\$3,280	\$3,615	\$3,798	\$4,287	\$4,417	\$3,737	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$423,386	\$64,248	\$38,145	\$55,776	\$56,900	\$54,711	\$42,517	\$54,638	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>											
61	Econ Dispatch-557010	\$14,081,355	\$1,083,619	\$1,645,941	\$1,377,218	\$1,492,640	\$2,912,803	\$2,761,505	\$1,833,937	\$0	\$0
62	Econ Dispatch-557150	(\$2,633,548)	(\$336,824)	\$363,762	\$652,918	\$675,072	\$1,435,046	(\$2,218,714)	(\$914,639)	\$0	\$0
63	Gas Bookouts-557700	\$3,311,774	\$414,178	\$204,400	\$49,615	\$233,130	\$0	\$487,824	\$357,663	\$0	\$0
64	Gas Bookouts-557711	(\$3,311,774)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	\$0	(\$487,824)	(\$357,663)	\$0	\$0
65	Intraco Thermal Gas-557730	\$27,458,852	\$5,812,837	\$2,658,645	\$1,842,941	\$2,305,684	\$2,957,007	\$2,015,344	\$4,667,489	\$5,198,705	\$0
66	Fuel DispatchFin -456010	(\$8,480,474)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,424,435)	(\$1,952,688)	(\$1,566,138)	(\$1,059,625)	\$0	\$0
67	Fuel Dispatch-456015	(\$22,172,521)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$3,601,157)	(\$5,475,344)	(\$5,390,232)	(\$1,141,788)	(\$1,251,787)	\$0
68	Other Elec Rev - Extraction Plant Cr. - 456018	(\$487,470)	\$0	(\$182,104)	(\$49,440)	(\$58,523)	(\$68,065)	(\$67,171)	(\$62,167)	\$0	\$0
69	Intraco Thermal Gas-456730	(\$16,809,582)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$916,042)	(\$523,918)	(\$664,057)	(\$3,408,554)	(\$4,540,587)	\$0
70	Fuel Bookouts-456711	\$2,670,200	\$187,589	\$238,295	\$27,125	\$371,923	\$107,454	\$356,500	\$1,156,300	\$0	\$0
71	Fuel Bookouts-456720	(\$2,670,200)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	(\$107,454)	(\$356,500)	(\$1,156,300)	\$0	\$0
72	Resource Optimizaton Subtotal	(\$9,043,388)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,239,632)	(\$1,465,591)	(\$1,394,426)	(\$912,423)	\$0	\$0
73	Misc. Power Exp. Actual-557160 ED AN	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Subtotal	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$511	\$10	\$15	\$34	\$30	\$36	\$196	\$160	\$0	\$0
77	Wind REC Subtotal	\$511	\$10	\$15	\$34	\$30	\$36	\$196	\$160	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	Net Resource Optimization	(\$9,042,701)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,465,561)	(\$1,476,561)	(\$1,394,230)	(\$912,263)	\$0	\$0
83	Adjusted Actual Net Expense	\$70,876,433	\$12,192,934	\$10,729,456	\$9,915,933	\$2,082,804	\$2,947,387	\$11,690,361	\$15,710,836	\$0	\$0



WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
<b>555 PURCHASED POWER</b>				
1	Short-Term Purchases	\$25,887,037	\$31,525	\$32,573
2	Chelan County PUD (Rocky Reach Slice)	\$9,245,299	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$831,237	\$0	\$0
4	Douglas County PUD (Wells)	\$1,229,920	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$5,120,292	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$10,767,601	\$0	\$0
7	Inland Power & Light - Deer Lake	\$6,086	\$0	\$0
8	Small Power	\$1,074,634	\$0	\$0
9	Stimson Lumber	\$1,090,209	\$0	\$0
10	City of Spokane-Upriver	\$2,323,617	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,510,945	\$0	\$0
12	Clearwater Power Company	\$6,343	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$18,051,558	\$0	\$0
14	Palouse Wind	\$13,681,446	\$0	\$0
15	WPM Ancillary Services	\$1,607,271	\$0	\$0
16	Non-Mon. Accruals	\$29,719	\$0	\$0
17	<b>Total 555 Purchased Power</b>	<b>\$94,465,214</b>	<b>\$31,525</b>	<b>\$32,573</b>
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per \$k				
<b>555 PURCHASED POWER</b>				
	555000	\$95,597,934	\$0	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	(\$6,612,576)	\$0	\$0
	555312 Lancaster	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Cleanwater	\$0	\$0	\$0
	555550 NonMonetary	\$29,719	\$0	\$0
	555700 Bookouts	\$2,913,767	\$0	\$0
	555710 Intercountry Ancillary	\$1,607,271	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$929,099	31,525.20	32,572.80
		<b>\$94,465,214</b>	<b>\$31,525</b>	<b>\$32,573</b>
<b>447 SALES FOR RESALE</b>				
18	Short-Term Sales	(\$60,814,769)	\$0	\$0
19	Nichols Pumping Index Sale	\$851,899	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$109,780	\$0	\$0
21	Pend Oreille DES	\$449,025	\$0	\$0
22	Merchant Ancillary Services	(\$11,848,002)	\$0	\$0
23	<b>Total 447 Sales for Resale</b>	<b>(\$71,252,067)</b>	<b>\$0</b>	<b>\$0</b>
<b>447 SALES FOR RESALE</b>				
	447000	(\$50,032,101)	\$0	\$0
	447100	\$8,807,346	\$0	\$0
	447150	(\$13,311,515)	\$0	\$0
	447700	(\$3,260,524)	\$0	\$0
	447710	(\$1,607,271)	\$0	\$0
	447720 Intercountry Transmission	(\$11,848,002)	\$0	\$0
		<b>(\$71,252,067)</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-DOLLARS</b>				
24	Kettle Falls Wood-501110	\$4,032,072	\$0	\$0
25	Kettle Falls Gas-501120	\$6,158	\$0	\$0
26	Colstrip Coal-501140	\$10,885,978	\$0	\$0
27	Colstrip Oil-501160	\$177,911	\$0	\$0
28	<b>Total 501 Fuel Expense</b>	<b>\$15,102,119</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-TONS</b>				
29	Kettle Falls	344,421	-	-
30	Colstrip	527,797	-	-
<b>501 FUEL-COST PER TON</b>				
31	Kettle Falls	wood		
32	Colstrip	coal		

WASHINGTON DEFE

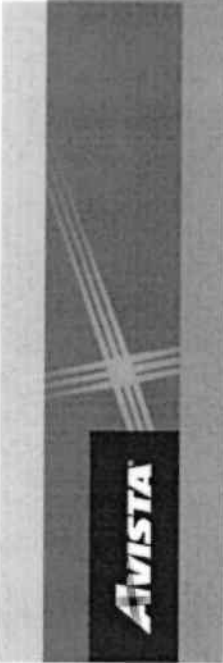
Line No.	Deal Number	TOTAL	Nov-18	Dec-18
<b>547 FUEL</b>				
33	NE CT Gas/Oil-547213	\$29,404	\$0	\$0
34	Boulder Park-547216	\$497,676	\$0	\$0
35	Kettle Falls CT-547211	\$125,236	\$0	\$0
36	Coyote Springs2-547610	\$20,377,266	\$0	\$0
37	Lancaster-547312	\$18,226,420	\$0	\$0
38	Rathdrum CT-547310	\$2,015,372	\$0	\$0
<b>39</b>	<b>Total 547 Fuel Expense</b>	<b>\$41,271,374</b>	<b>\$0</b>	<b>\$0</b>
<hr/>				
<b>40</b>	<b>TOTAL NET EXPENSE</b>	<b>\$79,586,640</b>	<b>\$31,525</b>	<b>\$32,573</b>
<hr/>				
<b>456 TRANSMISSION REVENUE</b>				
41	456100 ED AN	(\$8,115,226)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$616,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$183,149)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,607,271)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$40,160)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$70,248)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$1,188,074)	\$0	\$0
B on A Low Voltage - in Auth revenues				
<hr/>				
		<b>201811</b>	<b>201811</b>	<b>201812</b>

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
51	Total 456 Transmission Revenue	(\$11,820,128)	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>				
52	565000 ED AN	\$11,692,948	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$36,288	\$0	\$0
55	Total 565 Transmission Expense	\$11,729,236	\$0	\$0
<b>557 Broker &amp; Related Fees</b>				
56	557170 ED AN	\$331,951	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0
58	557165 ED AN	\$61,185	\$0	\$0
59	557018 ED AN	\$30,250	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$423,386	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>				
61	Econ Dispatch-557010	\$14,081,355	\$0	\$0
62	Econ Dispatch-557150	(\$2,633,548)	\$0	\$0
63	Gas Bookouts-557700	\$3,311,774	\$0	\$0
64	Gas Bookouts-557711	(\$3,311,774)	\$0	\$0
65	Intraco Thermal Gas-557730	\$27,458,852	\$0	\$0
66	Fuel DispatchFin -456010	(\$8,480,474)	\$0	\$0
67	Fuel Dispatch-456015	(\$22,172,521)	\$0	\$0
68	Other Elec Rev - Extracation Plant Cr - 456018	(\$487,470)	\$0	\$0
69	Intraco Thermal Gas-456730	(\$16,809,582)	\$0	\$0
70	Fuel Bookouts-456711	\$2,670,200	\$0	\$0
71	Fuel Bookouts-456720	(\$2,670,200)	\$0	\$0
72	Resource Optimization Subtotal	(\$9,043,388)	\$0	\$0
73	Misc. Power Exp. Actual-557160 ED AN	\$176	\$0	\$0
74	Misc. Power Exp. Subtotal	\$176	\$0	\$0
75	Wind REC Exp Authorized	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$511	\$0	\$0
77	Wind REC Subtotal	\$511	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
80	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
81	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0
82	Net Resource Optimization	(\$9,042,701)	\$0	\$0
83	Adjusted Actual Net Expense	\$70,876,433	\$31,525	\$32,573

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	466,253	456,157	380,976	422,918	442,082	510,132	-	-	-	-	3,738,101
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	(264,393)	(261,603)	(303,871)	-	-	-	-	(2,030,475)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	261,603	303,871	290,570	-	-	-	-	2,059,589
<b>Total Retail Sales</b>	<b>545,284</b>	<b>480,994</b>	<b>488,656</b>	<b>433,770</b>	<b>417,202</b>	<b>420,128</b>	<b>484,350</b>	<b>496,831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,767,215</b>
<b>Test Year Retail Sales</b>	<b>555,937</b>	<b>498,647</b>	<b>492,113</b>	<b>431,145</b>	<b>432,473</b>	<b>424,693</b>	<b>490,670</b>	<b>464,617</b>	<b>435,934</b>	<b>436,959</b>	<b>468,856</b>	<b>553,150</b>	<b>3,790,295</b>
<b>Difference from Test Year</b>	<b>(10,653)</b>	<b>(17,653)</b>	<b>(3,457)</b>	<b>2,625</b>	<b>(15,271)</b>	<b>(4,565)</b>	<b>(6,320)</b>	<b>32,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23,080)</b>
<b>Production Rate - \$/MWh</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>
<b>Total Revenue Credit - \$</b>	<b>(\$166,826)</b>	<b>(\$276,446)</b>	<b>(\$54,137)</b>	<b>\$41,108</b>	<b>(\$276,558)</b>	<b>(\$82,672)</b>	<b>(\$114,455)</b>	<b>\$583,396</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$346,590)</b>



## 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
201808	ED	01	01 RESIDENTIAL	226,288	213,350,977	21,739,084	225,780	1,692,639,718	172,714,612
		21	21 FIRM COMMERCIAL	25,128	204,340,794	20,688,034	25,008	1,436,159,156	148,035,493
		31	31 FIRM- INDUSTRIAL	351	79,079,635	5,150,125	343	555,894,616	36,133,515
		39	39 FIRM-PUMPING-IRRIGATION ONLY	550	11,571,953	900,943	549	39,043,943	3,140,862
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	416	944,989	411,287	424	7,313,750	3,214,528
		80	80 INTERDEPARTMENT REVENUE	83	844,128	86,573	81	7,050,506	723,804
		83	83 MISC-SERVICE REVENUE SNP	0	0	14,702	0	0	120,735
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	182,133
		<b>ED - Summary</b>							
				<b>252,816</b>	<b>510,132,476</b>	<b>49,015,957</b>	<b>252,184</b>	<b>3,738,101,690</b>	<b>364,265,683</b>
<b>201808 - Summary</b>				<b>252,816</b>	<b>510,132,476</b>	<b>49,015,957</b>	<b>252,184</b>	<b>3,738,101,690</b>	<b>364,265,683</b>
<b>Overall - Summary</b>				<b>252,816</b>	<b>510,132,476</b>	<b>49,015,957</b>	<b>252,184</b>	<b>3,738,101,690</b>	<b>364,265,683</b>

Run Date: Sep 6, 2018

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	45,099,352	\$4,454,111			
	01 RESIDENTIAL	3800	01	032	177,784	\$19,806			
	01 RESIDENTIAL	3800	01	022	268,271	\$21,059			
	01 RESIDENTIAL	3800	01	012	908,403	\$125,374			
<b>01 - Summary</b>					<b>46,453,810</b>	<b>\$4,620,151</b>			
21	21 FIRM COMMERCIAL	3800	21	031	2,440,872	\$224,221			
	21 FIRM COMMERCIAL	3800	21	025	7,032,662	\$413,430			
	21 FIRM COMMERCIAL	3800	21	011	14,504,911	\$1,436,760			
	21 FIRM COMMERCIAL	3800	21	021	23,498,796	\$1,739,853			
<b>21 - Summary</b>					<b>47,478,241</b>	<b>\$3,814,264</b>			
31	31 FIRM-INDUSTRIAL	3800	31	025	24,345,953	\$1,397,749			
	21 FIRM COMMERCIAL	3800	31	025P	62,513,600	\$3,137,768			
	31 FIRM- INDUSTRIAL	3800	31	031	1,111,542	\$101,546			
	31 FIRM- INDUSTRIAL	3800	31	021	2,482,678	\$173,061			
	31 FIRM- INDUSTRIAL	3800	31	011	189,630	\$18,189			
<b>31 - Summary</b>					<b>90,643,403</b>	<b>\$4,828,313</b>			
<b>ID - Summary</b>					<b>184,575,453</b>	<b>\$13,252,728</b>			
Jurisdiction: WA									
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge			
01	01 RESIDENTIAL	2800	01	002	160,450	\$10,432			
	01 RESIDENTIAL	2800	01	032	623,328	\$61,055			
	01 RESIDENTIAL	2800	01	022	1,228,440	\$102,634			
	01 RESIDENTIAL	2800	01	012	1,988,697	\$323,446			
	01 RESIDENTIAL	2800	01	001	97,955,627	\$9,325,368			
<b>01 - Summary</b>					<b>101,958,542</b>	<b>\$9,822,935</b>			
21	21 FIRM COMMERCIAL	2800	21	011	24,126,001	\$2,808,661			
	21 FIRM COMMERCIAL	2800	21	025	27,197,154	\$1,841,250			
	21 FIRM COMMERCIAL	2800	21	031	6,199,369	\$339,842			
	21 FIRM COMMERCIAL	2800	21	021	54,236,142	\$4,441,002			
<b>21 - Summary</b>					<b>111,758,665</b>	<b>\$9,430,754</b>			
31	31 FIRM- INDUSTRIAL	2800	31	011	224,339	\$25,209			
	31 FIRM- INDUSTRIAL	2800	31	021	3,912,669	\$307,078			
	31 FIRM-INDUSTRIAL	2800	31	025	71,697,288	\$4,317,814			
	31 FIRM- INDUSTRIAL	2800	31	031	1,019,856	\$62,914			
<b>31 - Summary</b>					<b>76,854,352</b>	<b>\$4,733,016</b>			
<b>WA - Summary</b>					<b>280,569,660</b>	<b>\$23,986,705</b>			
<b>Overall - Summary</b>					<b>475,145,013</b>	<b>\$37,249,433</b>			

Attachment B

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of August 2018  
  
REC Deferral Journal

### Avista Corporation Journal Entry

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

**Effective Date:** 201808  
**Last Saved by:** Keri Meister  
**Submitted by:** Keri Meister  
**Approved by:**

**Last Saved:** 09/05/2018 1:48 PM  
**Approval Requested:** 09/05/2018 1:48 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		1,725.35	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	1,725.35		WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		201,024.00	WA REC Deferral 201807-201906
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	201,024.00		WA REC Deferral 201807-201906
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		2,006.82	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	2,006.82		WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	171,600.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	171,600.00		WA Rec Deferral Amort
<b>Totals:</b>						<b>376,356.17</b>	<b>376,356.17</b>	

*Keri Meister*  
 Prepared by Keri Meister  
*J.A. [Signature]*  
 Reviewed by  
 Date 9-5-18  
 Date 9/5/18  
 Date \_\_\_\_\_  
 Approved for Entry  
 Corporate Accounting use Only

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



DJ475 - Washington REC Deferral - Account 186324

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

Account 186324 ED WA												
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201701	(3,544,506)		(635,042)		0.52917%	(20,437)		(4,179,548)	(4,199,985.00)	(4,199,984.88)	0.12	Semi-Annual Compounding
201702	(4,179,548)		(1,889)		0.52917%	(22,122)		(4,181,437)	(4,223,996.00)	(4,223,995.88)	0.12	
201703	(4,181,437)		(454,452)		0.52917%	(23,329)		(4,635,889)	(4,701,777.00)	(4,701,776.88)	0.12	
201704	(4,635,889)		(442,688)		0.52917%	(25,703)		(5,078,557)	(5,170,148.00)	(5,170,147.88)	0.12	
201705	(5,078,557)		(265,971)		0.52917%	(27,578)		(5,344,528)	(5,463,697.00)	(5,463,696.88)	0.12	
201706	(5,344,528)		(437,627.12)		0.52917%	(29,440)		(5,782,155)	(5,930,764.00)	(5,930,764.00)	0.00	
201707	(5,930,764)	5,930,764	0		0.52917%	0		0	-	-	0.00	Transfer 186324 Def balance to 186322 for Amortization.
201708	0	0	0		0.52917%	0		0	-	-	0.00	201707-201806 Deferrals will be recorded in Def account 186323
201709	0	0	0		0.52917%	0		0	-	-	0.00	
201710	0	0	0		0.52917%	0		0	-	-	0.00	
201711	0	0	0		0.52917%	0		0	-	-	0.00	
201712	0	0	0		0.52917%	0		0	-	-	0.00	
201801	-	-	-		0.52917%	-		-	-	-	0.00	Semi-Annual Compounding
201802	-	-	-		0.52917%	-		-	-	-	0.00	
201803	-	-	-		0.52917%	-		-	-	-	0.00	
201804	-	-	-		0.52917%	-		-	-	-	0.00	
201805	-	-	-		0.52917%	-		-	-	-	0.00	
201806	-	-	-		0.52917%	-		-	-	-	0.00	
201807	-	-	(199,983.00)		0.57417%	(574.12)		(199,983.00)	(200,557.12)	(200,557.12)	0.00	Semi-Annual Compounding
201808	(199,983.00)		(201,024.00)		0.57417%	(1,725.35)		(401,007.00)	(403,306.47)	(403,306.47)	202,749.35	
201809	(401,007.00)							(401,007.00)	(403,306.47)	(403,306.47)		
201810	(401,007.00)							(401,007.00)	(403,306.47)	(403,306.47)		
201811	(401,007.00)							(401,007.00)	(403,306.47)	(403,306.47)		
201812	(401,007.00)							(401,007.00)	(403,306.47)	(403,306.47)		
current month entry			(201,024.00)			(1,725.35)						

201808 UPDATE DATE TO CALC JET ENTRY (201,024.00) (1,725.35)

JET ENTRY:

DR	CR
186324 ED WA	1,725.35
431016 ED WA	201,024.00
186324 ED WA	201,024.00
557322 ED WA	201,024.00

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

202,749.35 TTL

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

	201801	201802	201803	201804	201805	201806	Total
<b>REC Revenue and Expense</b>							
Voluntary REC Revenue	(1,551,688)	(237,622)	(345,931)	(308,392)	(292,745)	(292,450)	\$ (3,048,838)
Voluntary REC Broker Fee Expense	2,397	1,147	4,038	4,523	5,651	1,751	\$ 19,507
<b>Total</b>	<b>\$ (1,549,301)</b>	<b>\$ (256,475)</b>	<b>\$ (341,894)</b>	<b>\$ (303,869)</b>	<b>\$ (287,094)</b>	<b>\$ (290,699)</b>	<b>\$ (3,029,331)</b>

	201807	201808	201809	201810	201811	201812	Total
<b>Washington State Share</b>							
Voluntary REC Revenue	(1,011,552)	(167,944)	(225,512)	(201,041)	(190,840)	(190,648)	\$ (1,987,537)
Voluntary REC Broker Fee Expense	1,563	748	2,632	2,949	3,684	1,142	\$ 12,717
<b>Total Surcharge (+) or Rebate (-)</b>	<b>\$ (1,009,989)</b>	<b>\$ (167,196)</b>	<b>\$ (222,880)</b>	<b>\$ (198,092)</b>	<b>\$ (187,157)</b>	<b>\$ (189,506)</b>	<b>\$ (1,974,821)</b>

Accounting Entries	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit
186323.ED.WA (201707 thru 201806)								
557322.ED.WA								

*M*

	201807	201808	201809	201810	201811	201812	Total
<b>REC Revenue and Expense</b>							
Voluntary REC Revenue	(306,206)	(312,832)	-	-	-	-	\$ (619,037)
Voluntary REC Broker Fee Expense	1,956	6,999	-	-	-	-	\$ 8,955
<b>Total</b>	<b>\$ (304,249)</b>	<b>\$ (305,832)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (610,082)</b>

	201807	201808	201809	201810	201811	201812	Total
<b>Washington State Share</b>							
Voluntary REC Revenue	(207,269)	(205,624)	-	-	-	-	\$ (406,893)
Voluntary REC Broker Fee Expense	1,286	4,601	-	-	-	-	\$ 5,886
<b>Total Surcharge (+) or Rebate (-)</b>	<b>\$ (199,933)</b>	<b>\$ (201,024)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (401,007)</b>

Accounting Entries	Credit	Debit	Credit	Debit
186324.ED.WA (201807 thru 201906)				
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	4,459,913.00	(0.02)	
201703	4,415,222		187,162		0.52917%	23,806		4,602,384	4,650,881.00	(0.02)	
201704	4,602,384		150,548		0.52917%	24,647		4,732,932	4,826,076.00	(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)		(565,886)	(559,392.00)	0.00	-Semi-Annual Compounding -JE-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		289,870.00		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	Semi-Annual Compounding
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68	1,354,115.87	0.00	
201803	1,342,851.68		265,547.00		0.52917%	7,782.11		1,598,398.68	1,617,444.98	0.00	
201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68	1,877,122.16	0.00	
201805	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68	2,097,334.57	0.00	
201806	2,058,827.68		233,026.00		0.52917%	11,511.25		2,291,853.68	2,341,871.82	0.00	
201807	2,341,871.82	(2,984,433.78)	207,245.00		0.57417%	(3,094.43)		(435,316.96)	(438,411.39)	0.00	-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186323 Def balance to 186322 for amortization
201808	(435,316.96)		171,600.00		0.57417%	(2,006.82)		(263,716.96)	(268,818.21)	(169,593.18)	
201809	(263,716.96)					-		(263,716.96)	(268,818.21)		
201810	(263,716.96)					-		(263,716.96)	(268,818.21)		
201811	(263,716.96)					-		(263,716.96)	(268,818.21)		
201812	(263,716.96)					-		(263,716.96)	(268,818.21)		
current month entry			171,600.00				(2,006.82)				

201808 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		2,006.82
419600 ED WA	2,006.82	
186322 ED WA	171,600.00	
557324 ED WA		171,600.00

169,593.18 TTL

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

### Revenue By Rate Schedule

Data Source: Financial Reporting  
Data Updated Daily

Billing Determinant: RIDER 98

Revenue Class: ALL

State Code: WA

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
201808	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-69,818	0	0	-69,818
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-114	0	0	-1,870
			0011	0011 - GENERAL SERVICE	442000	21 FIRM COMMERCIAL	0	0	-18,293	0	0	-200,526
			0011	0011 - GENERAL SERVICE	442000	31 FIRM INDUSTRIAL	0	0	-170	0	0	-2,205
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-55	0	0	-823
			0012	0012 - RESID&FARM-GEN SERV	448000	01 RESIDENTIAL	0	0	-1,498	0	0	-21,882
			0021	0021 - LARGE GENERAL SERV	442000	21 FIRM COMMERCIAL	0	0	-41,282	0	0	-457,172
			0021	0021 - LARGE GENERAL SERV	442000	31 FIRM INDUSTRIAL	0	0	-2,960	0	0	-34,262
			0022	0022 - RESID&FARM-LGE GEN SE	448000	80 INTERDEPARTMENT REVENUE	0	0	-230	0	0	-2,827
			0025	0025 - EXTRA LGE GEN SERV	442000	01 RESIDENTIAL	0	0	954	0	0	-12,142
			0025	0025 - EXTRA LGE GEN SERV	442000	21 FIRM COMMERCIAL	0	0	-9,511	0	0	-90,423
			0030	0030 - PUMPING SERV-SPECIAL	442000	31 FIRM INDUSTRIAL	0	0	-23,901	0	0	-259,532
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0031	0031 - PUMPING SERVICE	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,343	0	0	-11,128
			0031	0031 - PUMPING SERVICE	442000	21 FIRM COMMERCIAL	0	0	-4,665	0	0	-25,582
			0031	0031 - PUMPING SERVICE	442000	31 FIRM INDUSTRIAL	0	0	-826	0	0	-3,712
			0031	0031 - PUMPING SERVICE	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,749	0	0	-7,554
			0032	0032 - PUMPING SVC RES&FRM	448000	80 INTERDEPARTMENT REVENUE	0	0	-18	0	0	-173
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-89	0	0	-2,149
			0041	0041 - CO OWNED ST LIGHTS	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-214	0	0	-973
			0042	0042 - CO OWNED ST LITS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-350	0	0	-17
			0044	0044 - CST OWNED ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-7	0	0	-3,771
			0045	0045 - CUST OWNED ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-16	0	0	-76
			0046	0046 - CUST OWNED ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-42	0	0	-182
			0047	0047 - AREA LIGHT-COMBUNDUS	442000	21 FIRM COMMERCIAL	0	0	-186	0	0	-461
			0047	0047 - AREA LIGHT-COMBUNDUS	442000	31 FIRM INDUSTRIAL	0	0	-5	0	0	-2,033
			0047	0047 - AREA LIGHT-COMBUNDUS	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3	0	0	-51
			0047	0047 - AREA LIGHT-COMBUNDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-100	0	0	-36
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-180,002	0	0	-1,122
			0048	0048 - AREA LIGHT-FARM&RESID	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-180,002	0	0	-2,001,875
				<b>WA - Total</b>					<b>-180,002</b>			<b>-2,001,875</b>
				<b>ED - Total</b>					<b>-180,002</b>			<b>-2,001,875</b>
				<b>Overall - Total</b>					<b>-180,002</b>			<b>-2,001,875</b>

Run Date: Sep 5, 2018

Conversion Factor 0.953323  
Amort Expense \$ (171,600)

UE-170485 7:2016 thru 6:2019

For Internal Use Only

(171,600)

