

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF SEPTEMBER 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	\$ (6,235,230.00)	\$ 515,143.00	\$ (5,720,087.00)
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (6,235,230.00)	
Deferral	\$ 535,428.00	481 - ERM
Interest	\$ (20,285.00)	481 - ERM
Misc. Adjustment		481 - ERM
Ending Balance	\$ (5,720,087.00)	
<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	\$ (5,591,866.82)	481 - ERM
Interest	\$ (128,220.00)	481 - ERM
Ending Balance	\$ (5,720,087.00)	
	<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)	\$ (6,000,000)	\$ (1,500,000) \$ (4,500,000)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ - \$ -
Over \$10M at 10%	\$ (1,213,185)	\$ (121,318) \$ (1,091,867)
	\$ (11,213,185)	\$ (5,621,318) \$ (5,591,867)

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	\$ (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>
Beginning Balance	\$ -	
Interest	\$ -	
Transfer from 182350	\$ -	481 - ERM
Ending Balance	\$ -	

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	\$ (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	\$ (24,416,101.71)	\$ (83,063.00)	\$ (24,499,164.71)
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (24,416,101.71)	
Transfer from 186290	\$ -	
Interest	\$ (83,063.00)	481 - ERM
Ending Balance	\$ (24,499,164.71)	

**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	\$ 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	\$ (2,780,283.21)	\$ (438,411.39)
	201808	\$ (438,411.39)	\$ 169,593.18	\$ (268,818.21)
	201809	\$ (268,818.21)	\$ 150,393.67	\$ (118,424.54)
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ (268,818.21)	
Transfer from 186323		\$ -	
Amortization		\$ 151,473.00	475 - WA REC Journal
Interest - 6.340%		\$ (1,079.33)	475 - WA REC Journal
	Ending Balance	\$ (118,424.54)	

**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	\$ (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>Amount</u>	<u>Journal ID</u>
Account 186323	Beginning Balance	\$ -	
Transfer to 186322		\$ -	
Interest		\$ -	475 - WA REC Journal
Adjustment		\$ -	475 - WA REC Journal
	Ending Balance	\$ -	

**STATE OF WASHINGTON
186324 REC DEFERRAL (2018)**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186324	Beginning Balance			\$ -
ED WA	201801	\$ -	\$ -	\$ -
	201802	\$ -		
	201803	\$ -		
	201804	\$ -		
	201805	\$ -		
	201806	\$ -	\$ -	\$ -
	201807	\$ -	\$ (200,557.12)	\$ (200,557.12)
	201808	\$ (200,557.12)	\$ (202,749.35)	\$ (403,306.47)
	201809	\$ (403,306.47)	\$ (178,407.59)	\$ (581,714.06)
	201810			
	201811			
	201812			

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186324	Beginning Balance	\$ (403,306.47)	
Transfer to 186322		\$ -	
Deferral		\$ (175,601.00)	475 - WA REC Journal
Interest		\$ (2,806.59)	475 - WA REC Journal
	Ending Balance	\$ (581,714.06)	

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of September 2018

ERM Deferral Journal

Avista Corporation Journal Entry

Journal: 481-WA ERM
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD
 Effective Date: 201809
 Last Saved by: Cheryl Kettner
 Submitted by: Cheryl Kettner
 Approved by:
 Last Saved: 10/03/2018 3:30 PM
 Approval Requested: 10/03/2018 3:31 PM

Seq	Co.	FERC	Ser.	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	535,428.00		Current Year ERM (2018)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		535,428.00	Current Year ERM Deferral Expense (2018)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		20,285.00	Current Year ERM Interest Accrual (2018)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	20,285.00		Current Year ERM Interest Expense (2018)
Totals:						638,776.00	638,776.00	

Prepared by Cheryl Kettner
 Reviewed by
 Date 10/13/2018
 Date 10/13/18

Approved for Entry
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	0.34253%

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)	0.00	
3/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,288,668)	(22,288,668)	0.00	
4/30/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,368,619)	(22,368,619)	0.00	
5/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,448,570)	(22,448,570)	0.00	
6/30/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,528,521)	(22,528,521)	0.00	
7/31/2018	(22,528,521)	(1,721,455)	0		(83,063)		(24,249,976)	(24,333,039)	(24,333,039)	0.00	
8/31/2018	(24,249,976)		0		(83,063)		(24,249,976)	(24,416,102)	(24,416,102)	0.00	
9/30/2018	(24,249,976)		0		(83,063)	✓	(24,249,976)	(24,499,165)	(24,416,102)	83,063.00	
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)	(6,235,230)	0.00	
8/31/2018	(6,189,795)		535,428	✓	(20,285)		(5,654,367)	(5,720,087)	(5,720,087)	(515,143.00)	
9/30/2018			0								
10/31/2018			0								
11/30/2018			0								
12/31/2018			0								

Entry:

	Debit	Credit	
557280 ED WA		535,428.00	Deferred Power Supply Expense
186280 ED WA	535,428.00		Regulatory Asset ERM Deferred Current Year
431600 ED WA	20,285.00		Interest Expense Energy Deferrals
186280 ED WA		20,285.00	Regulatory Asset ERM Deferred Current Year



Revenue By Revenue Class

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201809	ED	01	01 RESIDENTIAL	224,657	173,422,542	17,898,255	225,655	1,866,062,260	190,612,867
		21	21 FIRM COMMERCIAL	24,252	187,147,773	19,126,553	24,924	1,623,306,929	167,162,046
		31	31 FIRM- INDUSTRIAL	321	80,742,479	5,189,128	340	636,637,096	41,322,644
		39	39 FIRM-PUMPING-IRRIGATION ONLY	549	9,101,245	724,658	549	48,145,188	3,865,520
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	421	895,809	401,956	423	8,209,559	3,616,484
		80	80 INTERDEPARTMENT REVENUE	84	877,424	89,577	81	7,927,930	813,381
		83	83 MISC-SERVICE REVENUE SNP	0	0	15,343	0	0	136,078
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	207,342
		ED - Summary		250,284	452,187,273	43,470,680	251,973	4,190,288,963	407,736,363
201809 - Summary				250,284	452,187,273	43,470,680	251,973	4,190,288,963	407,736,363
Overall - Summary				250,284	452,187,273	43,470,680	251,973	4,190,288,963	407,736,363

Run Date: Oct 3, 2018

For Internal Use Only

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
	TOTAL												
1	555 Purchased Power	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$15,747,984	\$9,527,787	\$0	\$31,525	\$32,573
2	447 Sale for Resale	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	(\$8,712,018)	(\$4,747,226)	\$0	\$0	\$0
3	501 Thermal Fuel	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$1,521,108	\$2,093,856	\$2,667,404	\$0	\$0	\$0
4	547 CT Fuel	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$7,376,855	\$7,709,363	\$5,836,996	\$0	\$0	\$0
5	456 Transmission Revenue	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	(\$1,890,542)	(\$1,741,991)	(\$1,215,513)	\$0	\$0	\$0
6	565 Transmission Expense	\$13,236,702	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$1,471,267	\$1,507,466	\$0	\$0	\$0
7	557 Broker Fees	\$64,248	\$38,145	\$56,451	\$55,776	\$66,900	\$54,711	\$42,517	\$54,638	\$67,390	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$12,834,846	\$11,844,305	\$10,713,656	\$6,782,226	\$3,548,365	\$4,423,948	\$13,084,591	\$16,623,099	\$13,634,304	\$0	\$31,525	\$32,573
	Total through September												
	AUTHORIZED NET EXPENSE-SYSTEM												
9	555 Purchased Power	\$81,329,147	\$11,591,985	\$10,660,401	\$10,031,882	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
10	447 Sale for Resale	(\$50,643,553)	(\$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	\$20,030,089	\$2,667,343	\$2,503,517	\$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	\$51,351,467	\$8,481,668	\$7,698,692	\$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	(\$11,494,282)	(\$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	\$13,075,098	\$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	\$401,250	\$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	(\$2,032,250)	(\$193,170)	(\$193,170)	(\$193,170)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17	Authorized Net Expense	\$102,169,666	\$16,183,101	\$13,358,676	\$8,069,870	\$6,111,472	\$5,882,705	\$9,699,295	\$14,547,927	\$12,481,353	\$13,261,866	\$16,244,124	\$16,930,995
18	Actual - Authorized Net Expense	(\$8,527,626)	(\$3,348,255)	(\$2,645,020)	(\$1,287,644)	(\$2,563,107)	(\$1,458,757)	\$3,385,296	\$2,075,172	\$1,152,951	(\$16,212,599)	(\$16,212,599)	(\$16,898,422)
19	Resource Optimization - Subtotal	(\$10,307,174)	(\$641,912)	(\$1,114,849)	(\$1,239,602)	(\$1,485,561)	(\$1,476,561)	(\$1,394,230)	(\$912,263)	(\$1,284,473)	\$0	\$0	\$0
20	Adjusted Net Expense	(\$51,945,821)	(\$3,990,167)	(\$3,442,743)	(\$2,527,246)	(\$4,028,668)	(\$2,935,318)	\$1,991,066	\$1,162,909	(\$111,522)	\$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	(\$12,227,998)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	(\$2,648,043)	(\$1,929,385)	\$1,308,728	\$764,380	(\$73,303)	\$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
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$1,014,813	\$276,446	\$54,137	(\$41,108)	\$276,558	\$82,672	\$114,455	(\$583,396)	\$668,223	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$11,213,185)	(\$2,173,662)	(\$2,176,489)	(\$1,676,489)	(\$2,371,485)	(\$1,846,713)	\$1,423,183	\$180,984	\$594,920	#VALUE!	#VALUE!	#VALUE!
27	Cumulative Balance	\$2,415,211	(\$5,343,923)	(\$7,517,585)	(\$9,194,074)	(\$11,565,559)	(\$13,412,272)	(\$11,989,089)	(\$11,808,105)	(\$11,213,185)	#VALUE!	#VALUE!	#VALUE!
	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)	(\$5,591,867)	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Monthly Entry	\$0	(\$1,007,942)	(\$1,630,247)	(\$1,257,367)	(\$2,013,447)	(\$1,662,042)	\$1,280,865	\$162,885	\$535,428	#VALUE!	#VALUE!	#VALUE!
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$1,007,942	\$1,630,247	\$1,257,367	\$2,013,447	\$1,662,042	(\$1,280,865)	(\$162,885)	(\$535,428)	#VALUE!	#VALUE!	#VALUE!
	Company Band Gross Margin Impact, Cumulative	(\$2,415,211)	(\$4,335,961)	(\$4,879,396)	(\$5,298,518)	(\$5,656,556)	(\$5,841,227)	(\$5,695,909)	(\$5,680,810)	(\$5,621,318)	#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
555 PURCHASED POWER	TOTAL	\$5,222,009	\$4,094,932	\$2,500,917	\$1,879,275	\$1,466,768	\$1,497,022	\$45,964	\$9,116,052	\$3,059,931	\$0
1	Short-Term Purchases	\$28,946,988	\$10,462,237	\$10,462,237	\$881,747	\$67,917	\$81,241	\$93,498	\$152,574	\$153,740	\$153,740
2	Chelan County PUD (Rocky Reach Slice)	\$726,733	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$0
3	Douglas County PUD (Wells Settlement)	\$67,917	\$81,241	\$93,498	\$152,574	\$162,897	\$158,630	\$58,962	\$55,518	\$50,510	\$0
4	Douglas County PUD (Wells)	\$1,395,138	\$1,161,880	\$1,419,235	\$1,164,177	\$810,888	\$1,049,973	\$3,046,570	\$3,103,594	\$1,524,851	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$5,738,746	\$618,454	\$618,454	\$791,114	\$618,454	\$618,454	\$618,454	\$618,454	\$618,454	\$0
6	Bonneville Power Admin. (WNP-3)	\$3,744,667	\$3,383,687	\$1,848,737	\$1,790,510	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$6,734	\$1,068	\$1,068	\$1,717	\$691	\$444	\$537	\$656	\$648	\$0
8	Small Power	\$1,121,718	\$176,449	\$137,700	\$145,245	\$118,256	\$119,818	\$109,807	\$71,032	\$47,084	\$0
9	Stimson Lumber	\$1,121,718	\$167,411	\$137,700	\$93,639	\$139,720	\$156,195	\$206,662	\$124,688	\$38,427	\$0
10	City of Spokane-UPriver	\$2,331,016	\$428,290	\$551,749	\$336,086	\$237,801	\$242,505	\$18,009	\$61	\$7,399	\$0
11	City of Spokane - Waste-to-Energy	\$4,098,950	\$466,388	\$406,268	\$349,208	\$332,411	\$457,880	\$561,311	\$434,208	\$588,005	\$0
12	Cleanwater Power Company	\$9,450	\$0	\$2,771	\$1,252	\$1,246	\$1,021	\$1,028	\$1,025	\$1,109	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$20,476,918	\$2,182,871	\$2,357,771	\$2,235,771	\$2,098,059	\$2,056,390	\$2,377,596	\$2,416,248	\$2,425,360	\$0
14	Palouse Wind	\$14,868,548	\$2,240,478	\$2,072,807	\$2,009,810	\$1,146,211	\$1,530,959	\$1,018,827	\$1,297,090	\$1,187,102	\$0
15	WPM Ancillary Services	\$1,769,586	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$210,888	\$216,324	\$162,315	\$0
16	Non-Mon. Accruals	\$10,994	\$17,127	\$6,656	\$6,171	\$4,214	\$8,352	\$7,510	\$25,950	\$40,713	\$0
17	Total 555 Purchased Power	\$103,993,001	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$15,747,984	\$9,527,787	\$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		\$104,093,481	\$15,846,149	\$14,328,579	\$11,657,321	\$10,660,127	\$6,734,179	\$7,640,445	\$10,641,659	\$18,089,475	\$8,495,547
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	Lancaster	\$5,765,918	\$412,596	\$12,728	\$137,952	\$895,113	\$416,570	(\$5,111,900)	(\$3,610,131)	\$846,658	\$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	(\$10,994)	\$17,127	(\$25,491)	\$6,656	(\$4,214)	\$8,352	\$7,510	\$25,950	(\$40,713)	\$0
555700	Bookouts	\$2,977,747	\$185,905	\$182,496	\$304,081	\$73,900	\$858,076	\$858,076	\$1,026,366	\$63,980	\$0
555710	Intercompany Ancillary	\$1,769,586	\$213,305	\$248,240	\$197,702	\$182,889	\$169,612	\$210,888	\$216,324	\$162,315	\$0
WNP3 Mid Point Bonneville Power Admin Deal #573 En		\$929,099	\$30,823,05	\$27,182,420	\$143,838,34						
17	Total 555 Purchased Power	\$103,993,001	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$15,747,984	\$9,527,787	\$0

447 SALES FOR RESALE

18	Short-Term Sales	(\$64,871,952)	(\$7,466,737)	(\$9,182,024)	(\$11,923,918)	(\$5,578,440)	(\$6,436,712)	(\$1,152,037)	(\$8,024,373)	(\$4,057,183)	\$0
19	Nichols Pumping Index Sale	\$974,294	\$54,051	\$67,735	\$46,838	\$23,444	\$38,086	\$256,173	\$268,722	\$122,395	\$0
20	Sovereign Power/Kaiser Load Following	\$121,610	\$12,978	\$11,594	\$23,957	\$12,240	\$11,887	\$12,458	\$12,397	\$11,830	\$0
21	Pend Oreille DES	\$499,132	\$61,859	\$59,141	\$65,628	\$48,440	\$49,177	\$56,197	\$50,370	\$50,107	\$0
22	Merchant Ancillary Services	(\$12,722,377)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	(\$1,019,134)	(\$874,375)	\$0
23	Total 447 Sales for Resale	(\$75,999,293)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$1,240,332)	(\$7,688,520)	(\$2,002,952)	(\$8,712,018)	(\$4,747,226)	\$0

447 SALES FOR RESALE

447000		(\$52,048,276)	(\$5,047,431)	(\$6,544,317)	(\$9,297,915)	(\$2,000,078)	(\$3,078,046)	(\$7,435,346)	(\$9,019,288)	(\$2,016,175)	\$0
447100		\$8,708,516	(\$673,570)	(\$511,606)	(\$976,572)	(\$2,428,489)	(\$1,826,072)	\$10,813,550	\$5,716,003	(\$98,830)	\$0
447150		(\$14,836,366)	(\$1,161,880)	(\$1,419,235)	(\$1,164,177)	(\$810,888)	(\$1,049,973)	(\$3,046,570)	(\$3,103,594)	(\$1,524,851)	\$0
447700		(\$3,331,204)	(\$210,830)	(\$363,532)	(\$173,357)	(\$86,550)	(\$213,859)	(\$947,955)	(\$1,069,681)	(\$70,680)	\$0
447710		(\$1,769,586)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	(\$216,324)	(\$162,315)	\$0
447720	Intercompany Transmission	(\$12,722,377)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	(\$1,019,134)	(\$874,375)	\$0
24	Total 447 Sales for Resale	(\$75,999,293)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$1,240,332)	(\$7,688,520)	(\$2,002,952)	(\$8,712,018)	(\$4,747,226)	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$4,738,899	\$626,601	\$554,862	\$679,297	\$585,374	\$9,446	\$196,175	\$666,074	\$714,243	\$706,827
25	Kettle Falls Gas-501120	\$6,106	\$93	(\$929)	(\$249)	(\$93)	\$1,199	\$5,088	\$50	(\$52)	\$0
26	Colstrip Coal-501140	\$12,765,624	\$2,183,195	\$895,901	\$2,130,831	\$1,522,366	\$574,651	\$847,317	\$1,275,042	\$1,879,646	\$0
27	Colstrip Oil-501160	\$248,894	\$0	\$0	\$8,592	\$9,180	\$48,750	\$6,518	\$104,521	\$70,983	\$0
28	Total 501 Fuel Expense	\$17,759,523	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$2,093,856	\$2,657,404	\$0

501 FUEL-TONS

29	Kettle Falls	401,736	53,359	48,502	58,811	52,478	16,710	56,362	58,199	57,315	\$0
30	Colstrip	610,290	99,606	73,063	96,702	72,391	61,022	23,288	49,111	82,493	\$0

501 FUEL-COST PER TON

31	Kettle Falls	wood	\$11.74	\$11.44	\$11.55	\$11.15	\$11.74	\$11.82	\$12.27	\$12.33	\$0
32	Colstrip	coal	\$21.92	\$12.26	\$22.04	\$21.03	\$10.92	\$36.38	\$25.96	\$22.79	\$0

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
	TOTAL										
33	NE CT Gas/Oil-547213	\$30,585	\$11,535	\$1,931	\$1,504	\$1,164	\$8,398	\$1,300	\$1,328	\$1,181	\$0
34	Boulder Park-547216	\$640,137	\$32,574	\$14,367	\$16,430	\$49,935	\$27,262	\$161,056	\$186,465	\$142,461	\$0
35	Kettle Falls CT-547211	\$160,227	\$4,249	\$1,968	\$5,147	\$1,935	\$2,105	\$48,328	\$61,499	\$34,991	\$0
36	Coyote Springs2-547610	\$22,804,278	\$2,449,632	\$3,201,306	\$2,230,502	\$619,692	\$1,250,902	\$3,342,340	\$3,561,575	\$2,427,012	\$0
37	Lancaster-547312	\$20,990,453	\$2,007,130	\$3,075,485	\$1,912,297	\$1,066,060	\$925,950	\$3,017,772	\$2,993,539	\$2,764,033	\$0
38	Rathdrum CT-547310	\$2,482,690	\$3,176	\$18,349	\$65,122	\$138,016	\$20,335	\$806,059	\$904,957	\$467,318	\$0
39	Total 547 Fuel Expense	\$47,108,370	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$7,376,855	\$7,709,363	\$5,836,996	\$0
40	TOTAL NET EXPENSE	\$92,861,601	\$11,757,943	\$10,226,126	\$6,355,700	\$3,621,342	\$4,641,080	\$13,501,244	\$16,839,185	\$13,274,961	\$0
		201801	201802	201803	201804	201805	201806	201807	201808	201809	201810
41	456100 ED AN	(\$8,924,656)	(\$922,637)	(\$658,705)	(\$659,155)	(\$1,040,681)	(\$1,187,805)	(\$1,447,941)	(\$1,294,522)	(\$809,430)	\$0
45	456120 ED AN - BPA Settlement	(\$693,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$195,469)	(\$31,909)	\$6	(\$13,076)	(\$119,992)	(\$16,868)	(\$939)	(\$371)	(\$12,320)	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,770,260)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	(\$216,324)	(\$162,989)	\$0
48	456017 ED AN - Low Voltage	(\$45,180)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0
49	456700 ED WA - Low Voltage	(\$79,029)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	\$0
50	456705 ED AN - Low Voltage	(\$1,328,047)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$215,238)	(\$139,973)	(\$139,973)	(\$139,973)	\$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	(\$13,035,641)	(\$1,346,464)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	(\$1,890,542)	(\$1,741,991)	(\$1,215,513)	\$0
565 TRANSMISSION EXPENSE											
52	565000 ED AN	\$13,195,878	\$1,532,604	\$1,475,846	\$1,450,713	\$1,423,950	\$1,403,945	\$1,426,836	\$1,466,731	\$1,502,930	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$40,824	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0
55	Total 565 Transmission Expense	\$13,236,702	\$1,537,140	\$1,480,382	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$1,471,267	\$1,507,466	\$0
557 Broker & Related Fees											
56	557170 ED AN	\$371,650	\$47,346	\$29,412	\$44,067	\$46,595	\$39,558	\$33,991	\$45,069	\$39,699	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$84,485	\$13,283	\$5,453	\$8,212	\$6,507	\$10,866	\$4,109	\$5,832	\$23,300	\$0
59	557018 ED AN	\$34,641	\$3,619	\$3,280	\$3,615	\$3,798	\$4,287	\$4,417	\$3,737	\$4,391	\$0
60	Total 557 ED AN Broker & Related Fees	\$490,776	\$64,248	\$38,145	\$55,776	\$56,900	\$54,711	\$42,517	\$54,638	\$67,390	\$0
RESOURCE OPTIMIZATION											
61	Econ Dispatch-557010	\$15,988,970	\$1,083,619	\$1,645,941	\$1,492,640	\$2,912,803	\$2,761,505	\$1,833,937	\$973,692	\$1,907,615	\$0
62	Econ Dispatch-557150	(\$2,547,112)	(\$336,824)	\$363,762	\$652,918	\$675,072	\$1,435,046	(\$2,218,714)	(\$914,639)	\$86,436	\$0
63	Gas Bookouts-557700	\$4,129,430	\$414,178	\$204,400	\$233,130	\$0	\$487,824	\$357,663	\$1,564,964	\$817,656	\$0
64	Gas Bookouts-557711	(\$4,129,430)	(\$414,178)	(\$204,400)	(\$233,130)	\$0	(\$487,824)	(\$357,663)	(\$1,564,964)	(\$817,656)	\$0
65	Intraco Thermal Gas-557730	\$30,039,096	\$5,812,837	\$2,658,645	\$2,305,684	\$2,957,007	\$2,015,344	\$4,667,489	\$5,198,705	\$2,580,244	\$0
66	Fuel DispatchFin - 456010	(\$9,315,262)	(\$168,836)	(\$1,280,368)	(\$1,424,435)	(\$1,952,688)	(\$1,566,138)	(\$1,059,625)	(\$315,640)	(\$834,788)	\$0
67	Fuel Dispatch-456015	(\$23,405,969)	(\$364,889)	(\$2,477,540)	(\$3,601,157)	(\$5,475,344)	(\$5,390,232)	(\$1,141,788)	(\$1,251,787)	(\$1,233,448)	\$0
68	Other Elec Rev - Extracation Plant Cr. - 456018	(\$565,765)	\$0	(\$182,104)	(\$49,440)	(\$58,523)	(\$68,065)	(\$67,171)	(\$82,167)	(\$78,295)	\$0
69	Intraco Thermal Gas-456730	(\$20,501,880)	(\$4,514,484)	(\$1,324,718)	(\$916,042)	(\$523,918)	(\$664,057)	(\$3,408,554)	(\$4,540,587)	(\$3,692,298)	\$0
70	Fuel Bookouts-456711	\$3,379,700	\$187,589	\$238,295	\$371,923	\$107,454	\$225,014	\$356,500	\$1,156,300	\$709,500	\$0
71	Fuel Bookouts-456720	(\$3,379,700)	(\$187,589)	(\$238,295)	(\$371,923)	(\$107,454)	(\$225,014)	(\$356,500)	(\$1,156,300)	(\$709,500)	\$0
72	Resource Optimizaton Subtotal	(\$10,307,922)	(\$641,922)	(\$1,114,864)	(\$1,239,632)	(\$1,465,591)	(\$1,476,597)	(\$1,394,426)	(\$912,423)	(\$1,264,534)	\$0
73	Misc. Power Exp. Actual-557160 ED AN	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Subtotal	\$176	\$0	\$0	\$0	\$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	\$572	\$10	\$15	\$34	\$30	\$36	\$196	\$160	\$61	\$0
77	Wind REC Subtotal	\$572	\$10	\$15	\$34	\$30	\$36	\$196	\$160	\$61	\$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	(\$10,307,174)	(\$641,912)	(\$1,114,849)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)	(\$1,394,230)	(\$912,263)	(\$1,264,473)	\$0
83	Adjusted Actual Net Expense	\$83,246,264	\$12,192,934	\$10,729,456	\$9,915,933	\$2,082,804	\$2,947,387	\$11,690,361	\$15,710,836	\$12,369,831	\$0

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
555 PURCHASED POWER				
1	Short-Term Purchases	\$28,946,968	\$31,525	\$32,573
2	Chelan County PUD (Rocky Reach Slice)	\$10,462,237	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$881,747	\$0	\$0
4	Douglas County PUD (Wells)	\$1,395,138	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$5,738,746	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$10,767,601	\$0	\$0
7	Inland Power & Light - Deer Lake	\$6,734	\$0	\$0
8	Small Power	\$1,121,718	\$0	\$0
9	Stimson Lumber	\$1,128,636	\$0	\$0
10	City of Spokane-Upriver	\$2,331,016	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$4,098,950	\$0	\$0
12	Clearwater Power Company	\$9,452	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$20,476,918	\$0	\$0
14	Palouse Wind	\$14,868,548	\$0	\$0
15	WPM Ancillary Services	\$1,769,586	\$0	\$0
16	Non-Mon. Accruals	(\$10,994)	\$0	\$0
17	Total 555 Purchased Power	\$103,993,001	\$31,525	\$32,573

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Sk

555 PURCHASED POWER				
	555000	\$104,093,481	\$0	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	(\$5,765,918)	\$0	\$0
	555312 Lancaster	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Cleanwater	\$0	\$0	\$0
	555550 NonMonetary	(\$10,994)	\$0	\$0
	555700 Bookouts	\$2,977,747	\$0	\$0
	555710 Intercompany Ancillary	\$1,769,586	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$929,099	31,525.20	32,572.80
		\$103,993,001	\$31,525	\$32,573
447 SALES FOR RESALE				
18	Short-Term Sales	(\$64,871,952)	\$0	\$0
19	Nichols Pumping Index Sale	\$974,294	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$121,610	\$0	\$0
21	Pend Oreille DES	\$499,132	\$0	\$0
22	Merchant Ancillary Services	(\$12,722,377)	\$0	\$0
23	Total 447 Sales for Resale	(\$75,999,293)	\$0	\$0

447 SALES FOR RESALE				
	447000	(\$52,048,276)	\$0	\$0
	447100	\$8,708,516	\$0	\$0
	447150	(\$14,836,366)	\$0	\$0
	447700	(\$3,331,204)	\$0	\$0
	447710	(\$1,769,586)	\$0	\$0
	447720 Intercompany Transmission	(\$12,722,377)	\$0	\$0
		(\$75,999,293)	\$0	\$0
501 FUEL-DOLLARS				
24	Kettle Falls Wood-501110	\$4,738,899	\$0	\$0
25	Kettle Falls Gas-501120	\$6,106	\$0	\$0
26	Colstrip Coal-501140	\$12,765,624	\$0	\$0
27	Colstrip Oil-501160	\$248,894	\$0	\$0
28	Total 501 Fuel Expense	\$17,759,523	\$0	\$0

501 FUEL-TONS				
29	Kettle Falls	401,736	-	-
30	Colstrip	610,290	-	-
	H:\Generation\KFGS Hog Fuel\...YYY			
	H:\Generation\Colstrip\Colstrip Fuel ...			
501 FUEL-COST PER TON				
31	Kettle Falls	wood		
32	Colstrip	coal		

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
547 FUEL				
33	NE CT Gas/Oil-547213	\$30,585	\$0	\$0
34	Boulder Park-547216	\$640,137	\$0	\$0
35	Kettle Falls CT-547211	\$160,227	\$0	\$0
36	Coyote Springs2-547610	\$22,804,278	\$0	\$0
37	Lancaster-547312	\$20,990,453	\$0	\$0
38	Rathdrum CT-547310	\$2,482,690	\$0	\$0
39	Total 547 Fuel Expense	\$47,108,370	\$0	\$0
<hr/>				
40	TOTAL NET EXPENSE	\$92,861,601	\$31,525	\$32,573
<hr/>				
456 TRANSMISSION REVENUE				
41	456100 ED AN	(\$8,924,656)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$693,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$195,469)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,770,260)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$45,180)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$79,029)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$1,328,047)	\$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	(\$13,035,641)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$13,195,878	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$40,824	\$0	\$0
55	Total 565 Transmission Expense	\$13,236,702	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$371,650	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0
58	557165 ED AN	\$84,485	\$0	\$0
59	557018 ED AN	\$34,641	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$490,776	\$0	\$0
RESOURCE OPTIMIZATION				
61	Econ Dispatch-557010	\$15,988,970	\$0	\$0
62	Econ Dispatch-557150	(\$2,547,112)	\$0	\$0
63	Gas Bookouts-557700	\$4,129,430	\$0	\$0
64	Gas Bookouts-557711	(\$4,129,430)	\$0	\$0
65	Intraco Thermal Gas-557730	\$30,039,096	\$0	\$0
66	Fuel DispatchFin -456010	(\$9,315,262)	\$0	\$0
67	Fuel Dispatch-456015	(\$23,405,969)	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$665,765)	\$0	\$0
69	Intraco Thermal Gas-456730	(\$20,501,880)	\$0	\$0
70	Fuel Bookouts-456711	\$3,379,700	\$0	\$0
71	Fuel Bookouts-456720	(\$3,379,700)	\$0	\$0
72	Resource Optimization Subtotal	(\$10,307,922)	\$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	\$572	\$0	\$0
77	Wind REC Subtotal	\$572	\$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	(\$10,307,174)	\$0	\$0
83	Adjusted Actual Net Expense	\$83,246,264	\$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	452,187	-	-	-	4,190,288
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	(264,393)	(261,603)	(303,871)	(290,570)	-	-	-	(2,321,045)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	261,603	303,871	290,570	237,419	-	-	-	2,297,008
Total Retail Sales	545,284	480,994	488,656	433,770	417,202	420,128	484,350	496,831	399,036	-	-	-	4,166,251
Test Year Retail Sales	555,937	498,647	492,113	431,145	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	4,226,229
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625	(15,271)	(4,565)	(6,320)	32,214	(36,898)	-	-	-	(59,978)
Production Rate - \$/MWh	\$15.66	\$15.66	\$15.66	\$15.66	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11
Total Revenue Credit - \$	(\$166,826)	(\$276,446)	(\$54,137)	\$41,108	(\$276,558)	(\$82,672)	(\$114,455)	\$583,396	(\$668,223)	\$0	\$0	\$0	(\$1,014,813)

Current Month Journal Entry

Jurisdiction: ID									
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge			
01	01 RESIDENTIAL	3800	01	022	240,995	\$19,896			
	01 RESIDENTIAL	3800	01	012	759,283	\$111,527			
	01 RESIDENTIAL	3800	01	001	32,734,186	\$3,312,404			
	01 RESIDENTIAL	3800	01	032	111,226	\$13,714			
01 - Summary						\$3,457,541			
21	21 FIRM COMMERCIAL	3800	21	011	11,622,424	\$1,183,230			
	21 FIRM COMMERCIAL	3800	21	031	1,876,540	\$173,459			
	21 FIRM COMMERCIAL	3800	21	025	6,058,574	\$383,037			
	21 FIRM COMMERCIAL	3800	21	021	20,007,426	\$1,520,362			
21 - Summary						\$3,260,088			
31	21 FIRM COMMERCIAL	3800	31	025P	46,333,333	\$2,456,889			
	31 FIRM- INDUSTRIAL	3800	31	011	172,968	\$16,784			
	31 FIRM-INDUSTRIAL	3800	31	025	20,375,603	\$1,211,538			
	31 FIRM- INDUSTRIAL	3800	31	031	934,619	\$85,606			
	31 FIRM- INDUSTRIAL	3800	31	021	2,093,647	\$148,034			
31 - Summary						\$3,918,851			
ID - Summary						\$10,636,480			
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	119,949	\$8,415			
	01 RESIDENTIAL	2800	01	032	373,828	\$42,268			
	01 RESIDENTIAL	2800	01	001	71,433,400	\$7,160,987			
	01 RESIDENTIAL	2800	01	022	1,069,536	\$92,924			
	01 RESIDENTIAL	2800	01	012	1,707,404	\$295,992			
01 - Summary						\$7,600,587			
21	21 FIRM COMMERCIAL	2800	21	025	24,489,389	\$1,675,743			
	21 FIRM COMMERCIAL	2800	21	031	5,101,516	\$285,660			
	21 FIRM COMMERCIAL	2800	21	021	44,612,257	\$3,781,255			
	21 FIRM COMMERCIAL	2800	21	011	18,954,558	\$2,280,263			
21 - Summary						\$8,022,921			
31	31 FIRM- INDUSTRIAL	2800	31	021	3,091,189	\$248,742			
	31 FIRM- INDUSTRIAL	2800	31	031	836,772	\$69,909			
	31 FIRM- INDUSTRIAL	2800	31	011	184,735	\$21,208			
	31 FIRM-INDUSTRIAL	2800	31	025	65,444,185	\$4,114,308			
31 - Summary						\$4,454,167			
WA - Summary						\$20,077,675			
Overall - Summary						\$30,714,155			

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of September 2018

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201809

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 10/02/2018 3:01 PM

Type: C

Submitted by: Keri Meister


Approval Requested: 10/02/2018 3:01 PM

Category: DJ


Approved by:

Currency: USD

Seq	Co	FERC	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	2,806.59	2,806.59	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL			WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	175,601.00	175,601.00	WA REC Deferral 201807-201906
40	001	557322 - DEF POWER SUPPLY EXP-RECS			WA REC Deferral 201807-201906
50	001	186322 - MISC DEF DEBIT - WA REC 1	1,079.33	1,079.33	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	151,473.00	151,473.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT			WA Rec Deferral Amort
Totals:			330,959.92	330,959.92	



 Prepared by Keri Meister



 Reviewed by

Date: 10-2-18
 Date: 10/2/18

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

Approved for Entry
Corporate Accounting use Only

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)		(442,668)		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%	(27,576)		(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)		(199,983.00)		0.57417%	(574.12)		(199,983.00)	(200,557.12)	(200,557.12)	0.00	Semi-Annual Compounding
201808	(401,007.00)		(201,024.00)		0.57417%	(1,725.35)		(401,007.00)	(403,306.47)	(403,306.47)	0.00	
201809	(576,608.00)		(175,601.00)		0.57417%	(2,806.59)		(576,608.00)	(581,714.06)	(403,306.47)	178,407.59	
201810	(576,608.00)							(576,608.00)	(581,714.06)			
201811	(576,608.00)							(576,608.00)	(581,714.06)			
201812	(576,608.00)							(576,608.00)	(581,714.06)			
current month entry									(2,806.59)			
									(175,601.00)			

201809 / UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		2,806.59
431016 ED WA	2,806.59	
186324 ED WA		175,601.00
557322 ED WA	175,601.00	

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

178,407.59 TTL

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

	201801	201802	201803	201804	201805	201806	Total
REC Revenue and Expense							
Voluntary REC Revenue	(1,551,688)	(257,622)	(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
Total	\$ (1,549,301)	\$ (256,475)	\$ (341,894)	\$ (303,869)	\$ (287,094)	\$ (290,699)	\$ (3,029,331)

	65.19%	(167,944)	(225,512)	(201,041)	(190,840)	(190,648)	
Washington State Share							
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
Total Surcharge (+) or Rebate (-)	\$ (1,009,989)	\$ (167,196)	\$ (222,880)	\$ (198,092)	\$ (187,157)	\$ (189,506)	\$ (1,974,821)

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

	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense							
Voluntary REC Revenue	(306,206)	(312,832)	(270,044)	-	-	-	\$ (889,082)
Voluntary REC Broker Fee Expense	1,955	6,999	2,899	-	-	-	\$ 11,845
Total	\$ (304,249)	\$ (305,832)	\$ (267,145)	\$ -	\$ -	\$ -	\$ (877,237)

	(201,269)	(205,624)	(177,500)	-	-	-	
Washington State Share							
Voluntary REC Revenue	(201,269)	(205,624)	(177,500)	-	-	-	\$ (584,393)
Voluntary REC Broker Fee Expense	1,286	4,601	1,899	-	-	-	\$ 7,785
Total Surcharge (+) or Rebate (-)	\$ (199,983)	\$ (201,024)	\$ (175,601)	\$ -	\$ -	\$ -	\$ (576,608)

Accounting Entries	Credit	Debit	Credit	Debit	Credit	Debit
186324.ED.WA (201807 thru 201906)						
557322.ED.WA						

Handwritten initials: MW

Handwritten checkmarks and initials: ✓ 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	4,251,507.00	(0.02)	Semi-Annual Compounding
201702	4,229,689		185,533		0.52917%	22,873		4,416,222	4,459,913.00	(0.02)	
201703	4,416,222		167,162		0.52917%	23,806		4,582,384	4,650,881.00	(0.02)	
201704	4,582,384		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	4,982,456.00	(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)		(545,866)	(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	(555,866.00)		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		761,417.68	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		1,342,651.68	1,354,115.87	0.00	
201803	1,342,651.68		255,547.00		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		2,291,653.68	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)	0.00	
201809	(263,716.96)		151,473.00		0.57417%	(1,079.33)		(112,243.96)	(118,424.54)	(150,393.67)	
201810	(112,243.96)					-		(112,243.96)	(118,424.54)		
201811	(112,243.96)					-		(112,243.96)	(118,424.54)		
201812	(112,243.96)					-		(112,243.96)	(118,424.54)		
current month entry			151,473.00				(1,079.33)				

201809 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		1,079.33
419600 ED WA	1,079.33	
186322 ED WA	151,473.00	
557324 ED WA		151,473.00

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

150,393.67 TTL

Data Source: Financial Reporting
Data Updated Daily

Revenue By Rate Schedule

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
201809	ED	WA	0001	RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-56,324	0	0	-915,477
			0001	RESIDENTIAL DISCOUNT	446000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-46
			0002	GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-95	0	0	-1,965
			0011	GENERAL SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-15,811	0	0	-216,337
			0011	GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-154	0	0	-2,360
			0012	RESIDE/FARM-GEN SERV	448000	01 RESIDENTIAL	0	0	-62	0	0	-885
			0012	RESIDE/FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-1,424	0	0	-23,306
			0021	LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-37,257	0	0	-694,429
			0021	LARGE GENERAL SERV	442300	31 FIRM INDUSTRIAL	0	0	-2,580	0	0	-36,843
			0021	LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-226	0	0	-3,053
			0022	RESIDE/FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-893	0	0	-13,035
			0025	EXTRA LGE GEN SERV	442300	31 FIRM INDUSTRIAL	0	0	-9,636	0	0	-100,059
			0030	PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-24,919	0	0	-284,441
			0030	PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0031	PUMPING SERVICE	442300	21 FIRM COMMERCIAL	0	0	-2,130	0	0	-13,258
			0031	PUMPING SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-4,386	0	0	-29,968
			0031	PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-718	0	0	-4,430
			0032	PUMPING SVC RES/FRM	440000	01 RESIDENTIAL	0	0	-1,093	0	0	-8,647
			0032	PUMPING SVC RES/FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-23	0	0	-196
			0041	CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-321	0	0	-2,470
			0042	CO OWNED ST LITS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-144	0	0	-1,117
			0044	CST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-3	0	0	-20
			0045	CUST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-335	0	0	-4,106
			0046	CUST OWNED ST LT S V	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-10	0	0	-86
			0047	AREA LIGHT-COMBUNDUS	442200	21 FIRM COMMERCIAL	0	0	-16	0	0	-197
			0047	AREA LIGHT-COMBUNDUS	442300	31 FIRM INDUSTRIAL	0	0	-37	0	0	-498
			0047	AREA LIGHT-COMBUNDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-187	0	0	-2,220
			0047	AREA LIGHT-COMBUNDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-55
			0048	AREA LIGHT-FARM/RESID	440000	01 RESIDENTIAL	0	0	-3	0	0	-2
			0048	AREA LIGHT-FARM/RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-98	0	0	-1,220
			WA - Total				0	0	-158,889	0	0	-2,160,765
			ED - Total				0	0	-158,889	0	0	-2,160,765
			Overall - Total				0	0	-158,889	0	0	-2,160,765

Run Date: Oct 2, 2018

For Internal Use Only

Conversion Factor	0.953323
Amort Expense \$	151,473

UE-170485 7-2018 thru 6-2019

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Avista Corporation
Monthly Power Cost Deferral Report
Month of September 2018

CONFIDENTIAL – Entire Document Confidential per WAC 480-07-160

Long Term Power Sales Contract