

AVISTA CORPORATION  
STATE OF WASHINGTON  
DOCKET NO. UE-011595  
POWER COST DEFERRAL REPORT  
MONTH OF DECEMBER 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	\$ (5,720,087.00)	\$ (481,117.00)	\$ (6,201,204.00)
201811	\$ (6,201,204.00)	\$ (3,023,325.00)	\$ (9,224,529.00)
201812	\$ (9,224,529.00)	\$ (471,735.00)	\$ (9,696,264.00)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	\$ (9,224,529.00)	
Deferral	\$ (439,769.00)	481 - ERM
Interest	\$ (31,966.00)	481 - ERM
Misc. Adjustment		481 - ERM
<b>Ending Balance</b>	\$ (9,696,264.00)	
<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	\$ (1,684,801.18)	
Transfer to Account 186290	\$ 1,684,801.00	481 - ERM
Deferral Year to Date	\$ (9,489,840.82)	481 - ERM
Interest	\$ (206,423.00)	481 - ERM
<b>Ending Balance</b>	\$ (9,696,264.00)	

	<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%	\$ (5,544,268)	\$ (554,427)	\$ (4,989,841)
	\$ (15,544,268)	\$ (6,054,427)	\$ (9,489,841)

**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	\$ (24,499,164.71)	\$ (83,063.00)	\$ (24,582,227.71)
201811	\$ (24,582,227.71)	\$ (83,063.00)	\$ (24,665,290.71)
201812	\$ (24,665,290.71)	\$ (83,063.00)	\$ (24,748,353.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (24,665,290.71)	
Transfer from 186290	\$ -	
Interest	\$ (83,063.00)	481 - ERM
Ending Balance	\$ (24,748,353.71)	

**STATE OF WASHINGTON  
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
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	\$ (2,780,283.21)	\$ (438,411.39)
	201808	\$ (438,411.39)	\$ 169,593.18	\$ (268,818.21)
	201809	\$ (268,818.21)	\$ 150,393.67	\$ (118,424.54)
	201810	\$ (118,424.54)	\$ 136,823.05	\$ 18,398.51
	201811	\$ 18,398.51	\$ 147,737.08	\$ 166,135.59
	201812	\$ 166,135.59	\$ 173,342.97	\$ 339,478.56

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Account 186322</b>	<b>Begin Balance</b>	\$ <b>166,135.59</b>	
Transfer from 186323		\$ -	
Amortization		\$ 171,862.00	475 - WA REC Journal
Interest - 6.340%		\$ 1,480.97	475 - WA REC Journal
	<b>Ending Balance</b>	\$ <b>339,478.56</b>	

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

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186324	<b>Beginning Balance</b>			\$ -
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	\$ (581,714.06)	\$ (216,728.65)	\$ (798,442.71)
	201811	\$ (798,442.71)	\$ (196,783.93)	\$ (995,226.64)
	201812	\$ (995,226.64)	\$ (196,002.24)	\$ (1,191,228.88)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Account 186324</b>	<b>Beginning Balance</b>	<b>\$ (995,226.64)</b>	
Transfer to 186322		\$ -	
Deferral		\$ (189,824.00)	475 - WA REC Journal
Interest		\$ (6,178.24)	475 - WA REC Journal
	<b>Ending Balance</b>	<b>\$ (1,191,228.88)</b>	

**Avista Utilities**  
**Deferral Balances and Interest Activity**

<b>Year/Month</b>	<b>Ratepayer's Band Share (deferral)</b>	<b>Interest</b>	<b>Total Deferral Balance</b>
Previous Year's Deferral Balance AVU-180261 plus YTD interest	(\$23,733,616)	(\$1,014,738)	(\$24,748,354)
201801	\$0	\$0	\$0
201802	(\$1,007,942)	(\$1,827)	(\$1,009,769)
201803	(\$1,630,247)	(\$6,611)	(\$2,646,627)
201804	(\$1,257,367)	(\$11,846)	(\$3,915,840)
201805	(\$2,013,447)	(\$17,776)	(\$5,947,063)
201806	(\$1,662,042)	(\$24,440)	(\$7,633,545)
201807	\$1,280,864	(\$23,954)	(\$6,376,634)
201808	\$162,886	(\$21,481)	(\$6,235,230)
201809	\$535,428	(\$20,285)	(\$5,720,087)
201810	(\$460,960)	(\$20,157)	(\$6,201,205)
201811	(\$2,997,245)	(\$26,079)	(\$9,224,529)
201812	(\$439,770)	(\$31,966)	(\$9,696,265)
<b>YTD Totals</b>	(\$9,489,843)	(\$206,422)	(\$9,696,265)
<b>Total Deferral</b>	(\$33,223,459)	(\$1,221,160)	(\$34,444,618)



Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of December 2018

ERM Deferral Journal



**Avista Corporation Journal Entry**

Effective Date: 201812

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 01/07/2019 12:20 PM

Type: C

Submitted by: Cheryl Kettner

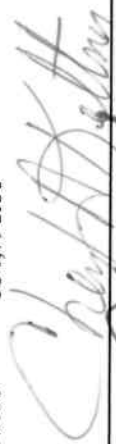
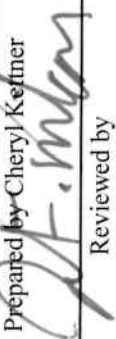
Approval Requested: 01/07/2019 12:20 PM

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		439,769.00	Current Year ERM (2018)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	439,769.00		Current Year ERM Deferral Expense (2018)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		31,966.00	Current Year ERM Interest Accrual (2018)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	31,966.00		Current Year ERM Interest Expense (2018)
<b>Totals:</b>						<b>554,798.00</b>	<b>554,798.00</b>	

  
 Prepared by: Cheryl Kettner  
 Date: 1/7/19  
 Reviewed by:   
 Date: \_\_\_\_\_

**Explanation:**

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

Approved for Entry  
Corporate Accounting use Only

*MW*  
*1/17/19*

Preparer Checklist		Sign-off/Date
<b>Data Input Validation</b>	Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. <b>[source data accuracy and completeness]</b>	Primary information is from GL Wand. Other data inputs come from: Cognos - Billed Revenue Usage and Rates Department amortization calculations.
	Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. <b>[parameters accuracy and completeness]</b>	Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for December 2018.
	Agree total amount(s) to relevant journal entries in the GL. <b>[source data accuracy and completeness]</b>	Total deferral amounts calculated from workbook agree to journal entry line items for December 2018.
	Validate that check totals equal \$0 or variances are immaterial (note all variances). <b>[report logic accuracy and completeness]</b>	Updated workbooks for 2018 authorized, updated PT ratio, validated formulas, added line items to new applicable accounts.
	When rolling forward the document, ensure that all formulas are updated appropriately.	Validated for January 2018.

Reviewer Checklist		Sign-off/Date
<b>Data Input Validation</b>	Review system parameters to ensure that the appropriate filters are used. <b>[parameters accuracy and completeness]</b>	Reviewed to make sure that December data was used in all spreadsheets and reports. JW
	Agree the system report screen shots to the system export data in the report. <b>[source data accuracy and completeness]</b>	Some data is from GL with use of GL wand. Agreed volumes from Cognos report to Load Adjustment and RRC. JW
	Verify that total amounts agree to the underlying detail on attached reports. <b>[source data accuracy and completeness]</b>	Agreed totals to respective reports and journal entry. JW
	Validate that check totals equal \$0 or are immaterial, as noted above. <b>[source data accuracy and completeness]</b>	Data checks equal \$0. JW
	<b>Spreadsheet Logic Validation</b>	
	Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. <b>[completeness]</b>	Noted that December data was used and spreadsheet appeared rolled forward. JW
	Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. <b>[accuracy]</b>	Spot checked formulas in the spreadsheet and noted no issues. JW
	Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	Noted positive \$15.5M in the 90/10 sharing band relatively consistent with the forecast and updates. Will investigate further in variance analysis. JW
	Review all comments left by preparer.	Noted adjustment for Solar program. JW
	Ensure all comments/questions resolved on a timely basis.	

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

**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)	(24,416,102)		
9/30/2018	(24,249,976)		0		(83,063)		(24,249,976)	(24,499,165)	(24,499,165)		
10/31/2018	(24,249,976)		0		(83,063)		(24,249,976)	(24,582,228)	(24,582,228)		
11/30/2018	(24,249,976)		0		(83,063)		(24,249,976)	(24,665,291)	(24,665,291)		
12/31/2018	(24,249,976)		0		(83,063)		(24,249,976)	(24,748,354)	(24,665,291)	83,063.00	

Entry:

182350 ED WA	Debit	0	Credit	
557290 ED WA				Regulatory Asset ERM Approved For Recovery
431600 ED WA	83,063		0	WA ERM Amortization
182350 ED WA			83,063	Interest Expense Energy Deferrals
				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)	0	
1/31/2018	(1,684,801)	1,684,801	0		0		0	0	0	0.00	
2/28/2018	0		(1,007,942)		(1,827)		(1,007,942)	(1,009,769)	(1,009,769)	0.00	
3/31/2018	(1,007,942)		(1,630,247)		(6,611)		(2,638,189)	(2,646,627)	(2,646,627)	0.00	
4/30/2018	(2,638,189)		(1,257,367)		(11,846)		(3,895,556)	(3,915,840)	(3,915,840)	0.00	
5/31/2018	(3,895,556)		(2,013,447)		(17,776)		(5,909,003)	(5,947,063)	(5,947,063)	0.00	
6/30/2018	(5,909,003)		(1,662,042)		(24,440)		(7,571,045)	(7,633,545)	(7,633,545)	0.00	
7/31/2018	(7,633,545)		1,280,865		(23,954)		(6,352,680)	(6,376,634)	(6,376,634)	0.00	
8/31/2018	(6,352,680)		162,885		(21,481)		(6,189,795)	(6,235,230)	(6,235,230)	0.00	
9/30/2018	(6,189,795)		535,428		(20,285)		(5,654,367)	(5,720,087)	(5,720,087)	0.00	
10/31/2018	(5,654,367)		(460,960)		(20,157)		(6,115,327)	(6,201,204)	(6,201,204)	0.00	
11/30/2018	(6,115,327)		(2,997,245)		(26,080)		(9,112,572)	(9,224,529)	(9,224,529)	0.00	
12/31/2018	(9,112,572)		(439,769)		(31,966)		(9,552,341)	(9,696,264)	(9,224,529)	471,735.00	

Entry:	Debit	Credit
557280 ED WA	439,769.00	
186280 ED WA		439,769.00
431600 ED WA	31,966.00	
186280 ED WA		31,966.00
		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	\$13,170,286	\$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	\$6,852,563	\$10,502,323	\$15,886,497
2	447 Sale for Resale	(\$9,753,935)	(\$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)	(\$412,907)	(\$8,796,041)	(\$6,545,694)
3	501 Thermal Fuel	\$26,090,859	\$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	\$3,019,827	\$2,907,379	\$2,404,130
4	547 CT Fuel	\$63,237,753	\$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	\$4,507,069	\$7,286,568	\$4,335,746
5	456 Transmission Revenue	(\$18,187,702)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,690,324)	(\$1,890,542)	(\$1,741,991)	(\$1,215,513)	(\$1,310,638)	(\$1,805,571)	(\$2,035,852)
6	565 Transmission Expense	\$17,529,487	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$1,471,267	\$1,507,466	\$1,419,923	\$1,453,500	\$1,419,362
7	557 Broker Fees	\$636,070	\$64,248	\$38,145	\$56,451	\$55,776	\$56,900	\$54,711	\$42,517	\$54,638	\$67,390	\$40,351	\$41,327	\$63,616
8	Adjusted Actual Net Expense	\$13,472,218	\$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	\$14,116,188	\$11,589,485	\$15,527,805
<b>Total through December</b>														
9	AUTHORIZED NET EXPENSE-SYSTEM	\$113,083,760	\$12,127,251	\$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	555 Purchased Power	(\$64,735,860)	(\$7,154,528)	(\$6,331,593)	(\$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	\$27,893,793	\$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	\$72,414,452	\$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	(\$15,262,744)	(\$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	\$17,344,542	\$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	\$504,000	\$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	(\$2,787,992)	(\$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	Authorized Net Expense	\$148,453,951	\$16,183,101	\$15,682,567	\$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	(\$13,731,133)	(\$3,348,255)	(\$3,838,262)	(\$2,645,020)	(\$1,287,644)	(\$2,563,107)	(\$1,458,757)	\$3,385,296	\$2,075,172	\$1,152,951	\$854,322	(\$4,654,639)	(\$1,403,190)
19	Resource Optimization - Subtotal	(\$12,165,500)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,485,561)	(\$1,476,561)	(\$1,394,230)	(\$912,263)	(\$1,284,473)	(\$1,560,414)	(\$1,666,880)	(\$1,310,032)
20	Adjusted Net Expense	(\$25,896,633)	(\$3,990,167)	(\$4,953,111)	(\$3,442,743)	(\$2,527,246)	(\$4,028,668)	(\$2,935,318)	\$1,991,066	\$1,162,909	(\$111,522)	(\$706,092)	(\$4,821,519)	(\$1,534,222)
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	(\$16,869,740)	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	(\$2,648,043)	(\$1,929,385)	\$1,308,728	\$764,380	(\$73,303)	(\$464,114)	(\$3,169,184)	(\$1,008,444)
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	\$1,325,472	\$166,826	\$276,446	\$54,137	(\$41,108)	\$276,558	\$82,672	\$114,455	(\$583,396)	\$668,223	(\$46,064)	(\$161,088)	\$519,811
25	Net Power Cost (+) Surcharge (-) Rebate	(\$15,544,268)	(\$2,415,211)	(\$2,928,712)	(\$2,173,662)	(\$1,676,489)	(\$2,371,485)	(\$1,846,713)	\$1,423,183	\$180,984	\$594,920	(\$512,178)	(\$3,330,272)	(\$488,633)
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)	(\$11,725,363)	(\$15,055,635)	(\$15,544,268)
	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)	(\$6,052,827)	(\$9,050,072)	(\$9,489,841)
	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	(\$460,960)	(\$2,997,245)	(\$439,769)
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$9,489,841	\$0	\$1,007,942	\$1,630,247	\$1,257,367	\$2,013,447	\$1,662,042	(\$1,280,865)	(\$162,885)	(\$535,428)	\$460,960	\$2,997,245	\$439,769
	Company Band Gross Margin Impact, Cumulative		(\$2,415,211)	(\$4,335,961)	(\$4,879,396)	(\$5,298,518)	(\$5,656,556)	(\$5,841,227)	(\$5,698,909)	(\$5,680,810)	(\$5,621,318)	(\$5,672,536)	(\$6,005,563)	(\$6,054,427)



**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>555 PURCHASED POWER</b>											
1	Short-Term Purchases	\$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	\$446,709
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	\$1,216,938
3	Douglas County PUD (Wells Settlement)	\$1,092,047	\$81,241	\$93,498	\$152,574	\$162,897	\$158,630	\$58,962	\$55,518	\$50,510	\$66,662
4	Douglas County PUD (Wells)	\$1,797,555	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$165,218	\$165,218
5	Grant County PUD (Priest Rapids/Wanapum)	\$7,594,108	\$618,454	\$618,454	\$791,114	\$618,454	\$618,454	\$618,454	\$618,454	\$618,454	\$618,454
6	Bonneville Power Admin. (WNP-3)	\$16,181,508	\$3,383,687	\$1,848,737	\$1,790,510	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$9,178	\$1,068	\$1,088	\$1,717	\$691	\$444	\$537	\$656	\$648	\$679
8	Small Power	\$1,377,173	\$176,449	\$137,700	\$145,245	\$118,256	\$119,818	\$109,807	\$71,032	\$47,084	\$48,927
9	Stimson Lumber	\$1,683,831	\$167,411	\$134,752	\$93,639	\$139,720	\$156,195	\$206,662	\$124,688	\$38,427	\$196,021
10	City of Spokane-UPriver	\$2,895,230	\$428,290	\$551,749	\$336,086	\$237,801	\$242,505	\$18,009	\$61	\$7,399	\$98,205
11	City of Spokane - Waste-to-Energy	\$5,596,513	\$466,388	\$406,268	\$349,208	\$332,411	\$457,880	\$561,311	\$434,208	\$588,005	\$590,209
12	Cleanwater Power Company	\$12,515	\$0	\$2,771	\$1,252	\$1,246	\$1,021	\$1,028	\$1,025	\$1,109	\$951
13	Rathdrum Power, LLC (Lancaster PPA )	\$27,615,866	\$2,182,871	\$2,357,771	\$2,235,771	\$2,098,059	\$2,056,390	\$2,377,596	\$2,416,248	\$2,425,366	\$2,310,596
14	Palouse Wind	\$19,795,858	\$2,365,264	\$2,072,807	\$2,009,810	\$1,146,211	\$1,530,959	\$1,018,827	\$1,297,090	\$1,187,102	\$1,148,264
15	WPM Ancillary Services	\$2,362,181	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$210,888	\$216,324	\$162,315	\$177,643
16	Non-Mon. Accruals	\$17,127	(\$25,491)	\$6,656	(\$6,171)	(\$4,214)	\$8,352	\$7,510	\$25,950	(\$40,713)	(\$232,912)
<b>17</b>	<b>Total 555 Purchased Power</b>	<b>\$137,170,286</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>\$9,527,787</b>	<b>\$6,852,563</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											
<b>555 PURCHASED POWER</b>											
555000		\$146,156,804	\$15,846,149	\$14,328,579	\$11,657,321	\$10,660,127	\$7,640,445	\$10,641,659	\$18,089,475	\$8,495,547	\$12,522,935
555030	Fin Swaps	\$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	(\$16,474,537)	\$412,596	(\$12,728)	\$137,952	\$885,113	\$416,570	(\$5,111,900)	(\$3,610,131)	\$846,658	(\$5,673,672)
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	\$17,127	(\$25,491)	\$6,656	(\$6,171)	(\$4,214)	\$8,352	\$7,510	\$25,950	(\$40,713)	(\$232,912)
555700	Bookouts	\$4,457,226	\$185,905	\$182,496	\$304,081	\$73,900	\$858,076	\$858,076	\$1,026,366	\$63,980	\$58,569
555710	Intercompany Ancillary	\$2,362,181	\$213,305	\$248,240	\$197,702	\$182,889	\$169,612	\$210,888	\$216,324	\$162,315	\$177,643
	WNP3 Mid Point Bonneville Power Admin Deal #573 En	\$929,099	300,823,05	271,824,20	148,515,90	143,838,34					
<b>23</b>	<b>Total 447 Sales for Resale</b>	<b>(\$91,753,935)</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>(\$4,747,226)</b>	<b>(\$412,907)</b>
<b>447 SALES FOR RESALE</b>											
447000	Short-Term Sales	\$78,485,816	(\$7,466,737)	(\$9,182,024)	(\$11,923,918)	(\$5,578,440)	(\$6,436,712)	(\$1,152,037)	(\$8,024,373)	(\$4,057,183)	\$193,004
447100	Nichols Pumping Index Sale	\$1,502,104	\$96,850	\$67,735	\$48,838	\$23,444	\$38,086	\$256,173	\$268,722	\$122,395	\$152,031
20	Sovereign Power/Kaiser Load Following	\$159,382	\$12,978	\$11,594	\$12,269	\$23,957	\$11,887	\$12,458	\$12,397	\$11,830	\$12,482
21	Pend Oreille DES	\$681,080	\$61,859	\$59,141	\$65,628	\$48,440	\$49,177	\$56,197	\$50,370	\$50,107	\$59,684
22	Merchant Ancillary Services	(\$15,610,685)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	(\$1,019,134)	(\$874,375)	(\$830,108)
<b>23</b>	<b>Total 447 Sales for Resale</b>	<b>(\$91,753,935)</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>(\$4,747,226)</b>	<b>(\$412,907)</b>
<b>447 SALES FOR RESALE</b>											
447000		(\$67,644,126)	(\$5,047,431)	(\$6,544,317)	(\$9,297,915)	(\$2,000,078)	(\$3,078,046)	(\$7,435,346)	(\$9,019,288)	(\$2,016,175)	(\$1,820,697)
447100	Kettle Falls Wood-501110	\$21,236,730	(\$673,570)	(\$511,606)	(\$976,572)	(\$2,428,489)	(\$1,826,072)	\$10,813,550	\$5,716,003	(\$98,830)	\$4,724,616
447150	Kettle Falls Gas-501120	(\$22,508,161)	(\$1,161,880)	(\$1,419,235)	(\$1,164,177)	(\$810,888)	(\$1,049,973)	(\$3,046,570)	(\$3,103,594)	(\$1,524,851)	(\$2,241,375)
447700		(\$4,865,512)	(\$194,760)	(\$363,532)	(\$173,357)	(\$86,550)	(\$213,859)	(\$947,955)	(\$1,069,681)	(\$70,680)	(\$177,700)
447710		\$2,362,181	\$248,240	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	(\$216,324)	(\$162,315)	(\$177,643)
447720	Intercompany Transmission	(\$15,610,685)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	(\$1,019,134)	(\$874,375)	(\$830,108)
<b>24</b>	<b>Total 501 Fuel-Dollars</b>	<b>\$6,751,391</b>	<b>\$554,862</b>	<b>\$679,297</b>	<b>\$588,374</b>	<b>\$9,446</b>	<b>\$196,175</b>	<b>\$666,074</b>	<b>\$714,243</b>	<b>\$706,827</b>	<b>\$656,511</b>
25	Kettle Falls Wood-501110	\$8,056	\$93	(\$929)	(\$249)	(\$93)	\$5,088	\$1,199	\$50	(\$52)	\$487
26	Kettle Falls Gas-501120	\$19,080,206	\$2,183,195	\$895,901	\$1,522,366	\$574,651	\$1,456,575	\$847,317	\$1,275,042	\$1,879,646	\$3,362,829
27	Colstrip Coal-501140	\$251,206	\$0	\$0	\$8,592	\$9,180	\$48,750	\$6,518	\$104,521	\$70,983	\$0
<b>28</b>	<b>Total 501 Fuel Expense</b>	<b>\$26,090,859</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>\$2,657,404</b>	<b>\$3,019,827</b>
<b>501 FUEL-TONS</b>											
29	Kettle Falls	559,442	48,502	58,811	52,478	-	16,710	56,362	58,199	57,315	63,085
30	Colstrip	887,609	73,063	96,702	72,391	52,614	61,022	23,288	49,111	82,493	86,213
<b>501 FUEL-COST PER TON</b>											
31	Kettle Falls	wood	\$11.74	\$11.44	\$11.55	\$11.15	\$11.74	\$11.82	\$12.27	\$12.33	\$12.33
32	Colstrip	coal	\$21.92	\$12.26	\$22.04	\$23.87	\$36.38	\$25.96	\$25.96	\$22.79	\$22.79

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>TOTAL</b>										
33	547 FUEL	\$43,505	\$11,535	\$1,931	\$1,504	\$1,164	\$8,398	\$1,300	\$1,328	\$1,181	\$2,148
34	NE CT Gas/Oil-547213	\$2,244	\$32,574	\$14,367	\$16,430	\$49,935	\$27,262	\$161,056	\$186,465	\$142,461	\$266,208
35	Boulder Park-547216	\$9,587	\$4,249	\$1,968	\$5,147	\$1,935	\$2,105	\$48,328	\$61,499	\$34,991	\$14,934
36	Kettle Falls CT-547211	\$5	\$2,449,832	\$3,201,306	\$2,230,502	\$619,682	\$1,250,902	\$3,342,340	\$3,561,575	\$2,427,012	\$610,298
37	Coyote Springs2-547610	\$3,721,117	\$2,007,130	\$3,075,485	\$1,912,297	\$1,066,080	\$925,950	\$3,017,772	\$2,993,539	\$2,764,033	\$2,606,766
38	Lancaster-547312	\$3,228,167	\$59,358	\$18,349	\$65,122	\$138,016	\$20,335	\$806,059	\$904,957	\$467,318	\$1,006,715
38	Rathdrum CT-547310	\$3,953,846	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$7,376,855	\$7,709,363	\$5,836,996	\$4,507,069
39	<b>Total 547 Fuel Expense</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>\$5,836,996</b>	<b>\$4,507,069</b>
40	<b>TOTAL NET EXPENSE</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>\$13,274,961</b>	<b>\$13,966,552</b>
		<b>201801</b>	<b>201802</b>	<b>201803</b>	<b>201804</b>	<b>201805</b>	<b>201806</b>	<b>201807</b>	<b>201808</b>	<b>201809</b>	<b>201810</b>
41	456100 ED AN	(\$903,780)	(\$922,637)	(\$658,705)	(\$659,155)	(\$1,040,681)	(\$1,187,805)	(\$1,447,941)	(\$1,294,522)	(\$809,430)	(\$830,529)
45	456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)
46	456020 ED AN - Sale of excess BPA Trans	\$0	(\$31,909)	\$6	(\$13,076)	(\$119,992)	(\$16,868)	(\$939)	(\$371)	(\$12,320)	(\$71,692)
47	456130 ED AN - Ancillary Services Revenue	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	(\$216,324)	(\$162,989)	(\$177,643)
48	456017 ED AN - Low Voltage	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)
49	456700 ED WA - Low Voltage	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)
50	456705 ED AN - Low Voltage	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)
	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	(\$18,187,702)	(\$1,346,464)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	(\$1,890,542)	(\$1,741,991)	(\$1,215,513)	(\$1,310,638)
<b>565 TRANSMISSION EXPENSE</b>											
52	565000 ED AN	\$1,475,055	\$1,475,846	\$1,512,323	\$1,450,713	\$1,423,950	\$1,403,945	\$1,426,836	\$1,466,731	\$1,502,930	\$1,415,387
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$54,432	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536
55	Total 565 Transmission Expense	\$1,529,487	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$1,471,267	\$1,507,466	\$1,419,923
<b>557 Broker &amp; Related Fees</b>											
56	557170 ED AN	\$468,626	\$29,412	\$45,913	\$44,067	\$46,595	\$39,558	\$33,991	\$45,069	\$39,699	\$33,612
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$120,370	\$5,453	\$6,923	\$8,212	\$6,507	\$10,866	\$4,109	\$5,832	\$23,300	\$2,610
59	557018 ED AN	\$47,074	\$3,619	\$3,280	\$3,615	\$3,798	\$4,287	\$4,417	\$3,737	\$4,391	\$4,129
60	Total 557 ED AN Broker & Related Fees	\$636,070	\$38,145	\$56,451	\$55,776	\$56,900	\$54,711	\$42,517	\$54,638	\$67,390	\$40,351
<b>RESOURCE OPTIMIZATION</b>											
61	Econ Dispatch-557010	\$13,118,040	\$1,083,619	\$1,645,941	\$1,377,218	\$2,912,803	\$2,761,505	\$1,833,937	\$973,692	\$1,907,615	\$1,755,516
62	Econ Dispatch-557150	\$68,733	(\$2,490,169)	\$363,762	\$652,918	\$675,072	\$1,435,046	(\$2,218,714)	(\$914,639)	\$86,436	\$509,676
63	Gas Bookouts-557700	\$7,860,830	\$414,178	\$204,400	\$49,615	\$233,130	\$487,824	\$357,663	\$1,564,964	\$817,656	\$1,806,503
64	Gas Bookouts-557711	(\$7,860,830)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	(\$487,824)	(\$357,663)	(\$1,564,964)	(\$817,656)	(\$1,806,503)
65	Intraco Thermal Gas-557730	\$44,726,121	\$5,812,837	\$2,658,645	\$1,842,941	\$2,305,684	\$2,015,344	\$4,667,489	\$5,198,705	\$2,580,244	\$5,426,961
66	Fuel DispatchFin-456010	(\$5,327,943)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,952,688)	(\$1,566,138)	(\$1,059,625)	(\$315,640)	(\$834,788)	(\$1,154,925)
67	Fuel Dispatch-456015	(\$33,445,351)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$5,475,344)	(\$5,390,232)	(\$1,141,788)	(\$1,251,787)	(\$1,233,448)	(\$6,461,511)
68	Other Elec Rev - Extraction Plant Cr. - 456018	(\$755,453)	\$0	(\$182,104)	(\$49,440)	(\$58,523)	(\$68,065)	(\$67,171)	(\$82,167)	(\$78,298)	(\$74,042)
69	Intraco Thermal Gas-456730	(\$30,550,888)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$523,918)	(\$664,057)	(\$3,408,554)	(\$4,540,587)	(\$3,692,288)	(\$1,562,158)
70	Fuel Bookouts-456711	\$5,765,182	\$187,589	\$238,295	\$27,125	\$107,454	\$225,014	\$356,500	\$1,156,300	\$709,500	\$1,432,550
71	Fuel Bookouts-456720	(\$5,765,182)	(\$187,589)	(\$238,295)	(\$27,125)	(\$107,454)	(\$225,014)	(\$356,500)	(\$1,156,300)	(\$709,500)	(\$1,432,550)
72	Resource Optimizaton Subtotal	(\$12,166,741)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,465,591)	(\$1,476,597)	(\$1,394,426)	(\$912,423)	(\$1,264,534)	(\$1,560,483)
73	Misc. Power Exp. Actual-557160 ED AN	\$533	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Subtotal	\$533	\$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	\$708	\$10	\$15	\$34	\$30	\$36	\$196	\$160	\$61	\$69
77	Wind REC Subtotal	\$708	\$10	\$15	\$34	\$30	\$36	\$196	\$160	\$61	\$69
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	(\$12,165,500)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,465,561)	(\$1,476,561)	(\$1,394,230)	(\$912,263)	(\$1,264,473)	(\$1,560,414)
83	Adjusted Actual Net Expense	\$122,557,318	\$12,192,934	\$10,729,456	\$9,915,933	\$2,082,804	\$2,947,387	\$11,690,361	\$15,710,836	\$12,369,831	\$12,555,774



WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
<b>555 PURCHASED POWER</b>				
1	Short-Term Purchases	\$35,364,168	\$450,427	\$5,584,162
2	Chelan County PUD (Rocky Reach Slice)	\$14,053,042	\$1,216,938	\$1,156,929
3	Douglas County PUD (Wells Settlement)	\$1,092,047	\$73,564	\$70,074
4	Douglas County PUD (Wells)	\$1,797,555	\$165,218	\$71,981
5	Grant County PUD (Priest Rapids/Wanapum)	\$7,594,108	\$618,454	\$618,454
6	Bonneville Power Admin. (WNP-3)	\$16,181,508	\$2,662,712	\$2,751,195
7	Inland Power & Light - Deer Lake	\$9,178	\$784	\$981
8	Small Power	\$1,377,173	\$102,929	\$103,599
9	Stimson Lumber	\$1,683,831	\$186,144	\$173,030
10	City of Spokane-Upriver	\$2,895,230	\$181,859	\$284,150
11	City of Spokane - Waste-to-Energy	\$5,596,513	\$384,101	\$523,253
12	Clearwater Power Company	\$12,515	\$995	\$1,117
13	Rathrum Power, LLC (Lancaster PPA )	\$27,615,866	\$2,384,531	\$2,443,822
14	Palouse Wind	\$19,795,858	\$1,820,818	\$1,958,228
15	WPM Ancillary Services	\$2,362,181	\$193,694	\$221,258
16	Non-Mon. Accruals	(\$260,487)	\$59,155	(\$75,736)
<b>17</b>	<b>Total 555 Purchased Power</b>	<b>\$137,170,286</b>	<b>\$10,502,323</b>	<b>\$15,886,497</b>

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

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
<b>555 PURCHASED POWER</b>				
	555000	\$146,156,804	\$12,666,461	\$16,873,927
	555030	\$0	\$0	\$0
	555100	Fin Swaps	(\$2,816,737)	(\$2,218,210)
	555312	Lancaster	\$0	\$0
	555313	Lancaster	\$0	\$0
	555380	Cleanwater	\$0	\$0
	555550	NonMonetary	\$59,155	(\$75,736)
	555700	Bookouts	\$368,225	\$1,052,685
	555710	Intercountry Ancillary	\$193,694	\$221,258
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$929,099	31,525.20	32,572.80
<b>17</b>	<b>Total 555 Purchased Power</b>	<b>\$137,170,286</b>	<b>\$10,502,323</b>	<b>\$15,886,497</b>

**447 SALES FOR RESALE**

18	Short-Term Sales	(\$78,485,816)	(\$7,918,703)	(\$5,888,165)
19	Nichols Pumping Index Sale	\$1,502,104	\$185,445	\$190,334
20	Sovereign Power/Kaiser Load Following	\$159,382	\$12,405	\$12,885
21	Pend Oreille DES	\$681,080	\$59,857	\$62,407
22	Merchant Ancillary Services	(\$15,610,685)	(\$1,135,045)	(\$923,155)
<b>23</b>	<b>Total 447 Sales for Resale</b>	<b>(\$81,753,935)</b>	<b>(\$8,796,041)</b>	<b>(\$6,545,694)</b>

**447 SALES FOR RESALE**

447000	(\$67,644,126)	(\$9,148,516)	(\$4,626,637)
447100	\$21,236,730	\$4,784,672	\$3,018,926
447150	(\$22,508,161)	(\$2,710,170)	(\$2,720,250)
447700	(\$4,865,512)	(\$393,288)	(\$1,073,320)
447710	(\$2,362,181)	(\$193,694)	(\$221,258)
447720	Intercountry Transmission	(\$1,135,045)	(\$923,155)
	<b>(\$81,753,935)</b>	<b>(\$8,796,041)</b>	<b>(\$6,545,694)</b>

**501 FUEL-DOLLARS**

24	Kettle Falls Wood-501110	\$6,751,391	\$683,248	\$672,733
25	Kettle Falls Gas-501120	\$8,056	\$1,888	(\$425)
26	Colstrip Coal-501140	\$19,080,206	\$2,219,931	\$1,731,822
27	Colstrip Oil-501160	\$251,206	\$2,312	\$0
<b>28</b>	<b>Total 501 Fuel Expense</b>	<b>\$26,090,859</b>	<b>\$2,907,379</b>	<b>\$2,404,130</b>

**501 FUEL-TONS**

29	Kettle Falls	559,442	54,631	49,990
30	Colstrip	887,609	97,539	83,567

**501 FUEL-COST PER TON**

31	Kettle Falls	wood	\$12.51	\$13.46
32	Colstrip	coal	\$22.76	\$20.72

WASHINGTON DEFE

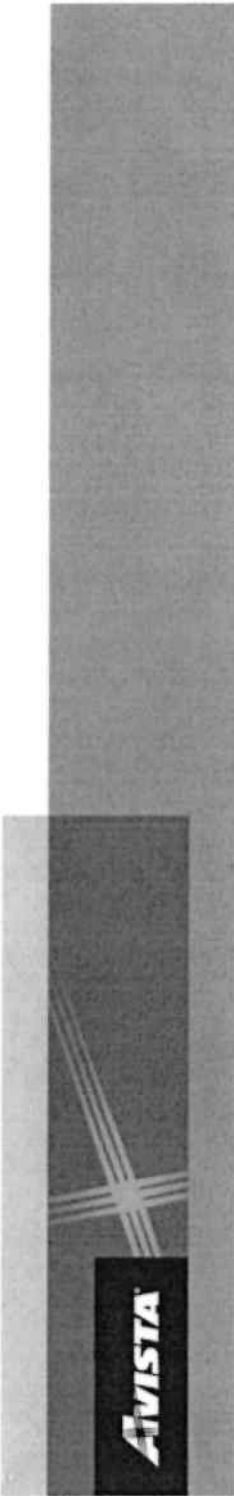
Line No.	Deal Number	TOTAL	Nov-18	Dec-18
<b>547 FUEL</b>				
33	NE CT Gas/Oil-547213	\$43,505	\$11,274	(\$502)
34	Boulder Park-547216	\$1,117,748	\$140,345	\$71,058
35	Kettle Falls CT-547211	\$236,548	\$45,682	\$15,705
36	Coyote Springs2-547610	\$28,233,985	\$3,646,789	\$1,172,620
37	Lancaster-547312	\$29,652,121	\$3,017,151	\$3,037,751
38	Rathdrum CT-547310	\$3,953,846	\$425,327	\$39,114
<b>39</b>	<b>Total 547 Fuel Expense</b>	<b>\$63,237,753</b>	<b>\$7,286,568</b>	<b>\$4,335,746</b>
<b>40 TOTAL NET EXPENSE</b>				
		<b>\$134,744,963</b>	<b>\$11,900,229</b>	<b>\$16,080,679</b>
<b>456 TRANSMISSION REVENUE</b>				
41	456100 ED AN	(\$12,673,000)	(\$1,378,626)	(\$1,539,189)
45	456120 ED AN - BPA Settlement	(\$924,000)	(\$77,000)	(\$77,000)
46	456020 ED AN - Sale of excess BPA Trans	(\$313,915)	(\$2,477)	(\$44,277)
47	456130 ED AN - Ancillary Services Revenue	(\$2,362,855)	(\$193,694)	(\$221,258)
48	456017 ED AN - Low Voltage	(\$60,240)	(\$5,020)	(\$5,020)
49	456700 ED WA - Low Voltage	(\$105,726)	(\$8,781)	(\$9,135)
50	456705 ED AN - Low Voltage	(\$1,747,966)	(\$139,973)	(\$139,973)
	B on A Low Voltage - in Auth revenues			

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
51	Total 456 Transmission Revenue	(\$18,187,702)	(\$1,805,571)	(\$2,035,852)
<b>565 TRANSMISSION EXPENSE</b>				
52	565000 ED AN	\$1,475,055	\$1,448,964	\$1,414,826
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$54,432	\$4,536	\$4,536
55	Total 565 Transmission Expense	\$17,529,487	\$1,453,500	\$1,419,362
<b>557 Broker &amp; Related Fees</b>				
56	557170 ED AN	\$468,626	\$29,241	\$34,123
57	557172 ED AN	\$0	\$0	\$0
58	557165 ED AN	\$120,370	\$7,929	\$25,346
59	557018 ED AN	\$47,074	\$4,157	\$4,147
60	Total 557 ED AN Broker & Related Fees	\$636,070	\$41,327	\$63,616
<b>RESOURCE OPTIMIZATION</b>				
61	Econ Dispatch-557010	\$13,118,040	(\$446,810)	(\$4,179,636)
62	Econ Dispatch-557150	\$68,733	(\$2,689,163)	\$4,795,332
63	Gas Bookouts-557700	\$7,860,830	\$316,755	\$1,608,142
64	Gas Bookouts-557711	(\$7,860,830)	(\$316,755)	(\$1,608,142)
65	Intraco Thermal Gas-557730	\$44,726,121	\$6,005,468	\$3,254,596
66	Fuel DispatchFin -456010	(\$5,327,943)	\$973,890	\$4,168,354
67	Fuel Dispatch-456015	(\$33,445,351)	(\$979,330)	(\$2,598,541)
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$755,453)	(\$71,613)	(\$44,033)
69	Intraco Thermal Gas-456730	(\$30,550,888)	(\$2,959,363)	(\$5,527,487)
70	Fuel Bookouts-456711	\$5,765,182	\$16,750	\$936,182
71	Fuel Bookouts-456720	(\$5,765,182)	(\$16,750)	(\$936,182)
72	Resource Optimizaton Subtotal	(\$12,166,741)	(\$166,921)	(\$131,415)
73	Misc. Power Exp. Actual-557160 ED AN	\$533	\$0	\$357
74	Misc. Power Exp. Subtotal	\$533	\$0	\$357
75	Wind REC Exp Authorized	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$708	\$41	\$26
77	Wind REC Subtotal	\$708	\$41	\$26
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	(\$12,165,500)	(\$166,880)	(\$131,032)
83	Adjusted Actual Net Expense	\$122,557,318	\$11,422,605	\$15,396,773

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	409,389	440,915	516,411	5,557,003
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	(264,393)	(261,603)	(303,871)	(290,570)	(237,419)	(267,643)	(304,479)	(3,130,586)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	261,603	303,871	290,570	237,419	267,643	304,479	312,515	3,181,645
<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>399,036</b>	<b>439,613</b>	<b>477,751</b>	<b>524,447</b>	<b>5,608,062</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>5,685,194</b>
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625	(15,271)	(4,565)	(6,320)	32,214	(36,898)	2,654	8,895	(28,703)	(77,132)
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
<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>(\$668,223)</b>	<b>\$48,064</b>	<b>\$161,088</b>	<b>(\$519,811)</b>	<b>(\$1,325,472)</b>



## Revenue By Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Electric

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201812	ED	01	01 RESIDENTIAL	227,866	255,376,727	24,887,457	226,306	2,466,245,921	250,889,874
		21	21 FIRM COMMERCIAL	24,968	183,719,292	19,101,560	24,994	2,148,272,675	222,029,051
		31	31 FIRM- INDUSTRIAL	343	74,948,659	4,938,328	342	866,472,181	56,400,215
		39	39 FIRM-PUMPING-IRRIGATION ONLY	535	375,298	44,750	548	54,353,125	4,409,811
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	432	935,788	413,993	425	10,967,850	4,858,494
		80	80 INTERDEPARTMENT REVENUE	88	1,055,508	107,256	83	10,692,187	1,100,719
		83	83 MISC-SERVICE REVENUE SNP	0	0	13,025	0	0	175,412
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	282,968
		<b>ED - Summary</b>							
				<b>254,232</b>	<b>516,411,273</b>	<b>49,531,576</b>	<b>252,697</b>	<b>5,557,003,938</b>	<b>540,146,544</b>
<b>201812 - Summary</b>				<b>254,232</b>	<b>516,411,273</b>	<b>49,531,576</b>	<b>252,697</b>	<b>5,557,003,938</b>	<b>540,146,544</b>
<b>Overall - Summary</b>				<b>254,232</b>	<b>516,411,273</b>	<b>49,531,576</b>	<b>252,697</b>	<b>5,557,003,938</b>	<b>540,146,544</b>

Run Date: Jan 4, 2019

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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	012	1,523,402	\$179,311			
	01 RESIDENTIAL	3800	01	032	99,150	\$12,330			
	01 RESIDENTIAL	3800	01	001	65,141,271	\$6,263,024			
	01 RESIDENTIAL	3800	01	022	343,311	\$25,102			
<b>01 - Summary</b>						<b>\$6,479,767</b>			
21	21 FIRM COMMERCIAL	3800	21	011	16,763,446	\$1,605,124			
	21 FIRM COMMERCIAL	3800	21	021	25,280,581	\$1,773,966			
	21 FIRM COMMERCIAL	3800	21	031	1,022,661	\$94,565			
	21 FIRM COMMERCIAL	3800	21	025	6,080,448	\$352,561			
<b>21 - Summary</b>						<b>\$3,826,217</b>			
31	31 FIRM-INDUSTRIAL	3800	31	025	20,985,535	\$1,580,558			
	31 FIRM- INDUSTRIAL	3800	31	011	273,302	\$25,230			
	21 FIRM COMMERCIAL	3800	31	025P	30,311,220	\$1,561,067			
	31 FIRM- INDUSTRIAL	3800	31	021	2,725,738	\$179,716			
	31 FIRM- INDUSTRIAL	3800	31	031	566,034	\$53,286			
<b>31 - Summary</b>						<b>\$3,399,857</b>			
<b>ID - Summary</b>						<b>\$13,705,840</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	022	1,589,576	\$129,951			
	01 RESIDENTIAL	2800	01	012	3,165,785	\$458,774			
	01 RESIDENTIAL	2800	01	002	269,574	\$15,602			
	01 RESIDENTIAL	2800	01	032	122,329	\$21,869			
	01 RESIDENTIAL	2800	01	001	127,093,842	\$11,567,915			
<b>01 - Summary</b>						<b>\$12,194,112</b>			
21	21 FIRM COMMERCIAL	2800	21	011	25,958,161	\$3,049,501			
	21 FIRM COMMERCIAL	2800	21	031	1,438,829	\$85,721			
	21 FIRM COMMERCIAL	2800	21	021	55,628,441	\$4,596,784			
	21 FIRM COMMERCIAL	2800	21	025	23,878,614	\$1,640,623			
<b>21 - Summary</b>						<b>\$9,372,629</b>			
31	31 FIRM- INDUSTRIAL	2800	31	011	318,233	\$35,838			
	31 FIRM- INDUSTRIAL	2800	31	021	4,125,416	\$327,032			
	31 FIRM-INDUSTRIAL	2800	31	025	68,636,671	\$4,154,115			
	31 FIRM- INDUSTRIAL	2800	31	031	289,766	\$26,552			
<b>31 - Summary</b>						<b>\$4,543,536</b>			
<b>WA - Summary</b>						<b>\$26,110,276</b>			
<b>Overall - Summary</b>						<b>\$39,816,117</b>			

DAY	HOUR	27096	27120	27157
Element Key----->				
Short Name----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
12/31/2018	H13	10	36.72	367.2
12/31/2018	H14	12	38.26	459.12
12/31/2018	H15	12	37.94	455.28
12/31/2018	H16	0	37.89	0
12/31/2018	H17	4	43.75	175
12/31/2018	H18	0	42.18	0
12/31/2018	H19	0	41.46	0
12/31/2018	H20	0	41.94	0
12/31/2018	H21	0	45	0
12/31/2018	H22	0	35.25	0
12/31/2018	H23	0	36.23	0
12/31/2018	H24	0	36.14	0
			\$	21,534.51

Attachment B

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



### Avista Corporation Journal Entry

Effective Date: 201812

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Keri Meister

Submitted by: Keri Meister

Approved by:

Last Saved: 01/03/2019 10:57 AM

Approval Requested: 01/03/2019 10:57 AM

Seq	Co.	FERC	Explanation	Ser.	Jur.	S.I.	Debit	Credit	Comment
				ED	WA	DL			
10	001	186324	MISC DEF DEBIT-WA REC 3	ED	WA	DL		6,178.24	WA REC Deferral Interest
20	001	431016	INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	6,178.24		WA REC Deferral Interest
30	001	186324	MISC DEF DEBIT-WA REC 3	ED	WA	DL		189,827.00	WA REC Deferral 201807-201906
40	001	557322	DEF POWER SUPPLY EXP-RECS	ED	WA	DL	189,827.00		WA REC Deferral 201807-201906
50	001	186322	MISC DEF DEBIT - WA REC 1	ED	WA	DL		1,480.97	WA REC Deferral Amort Interest
60	001	419600	INTEREST ON ENERGY DEFERRALS	ED	WA	DL	1,480.97		WA REC Deferral Amort Interest
70	001	186322	MISC DEF DEBIT - WA REC 1	ED	WA	DL	171,862.00		WA Rec Deferral Amort
80	001	557324	DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	171,862.00		WA Rec Deferral Amort
<b>Totals:</b>							<b>369,348.21</b>	<b>369,348.21</b>	

*Keri Meister*  
Prepared by Keri Meister  
*[Signature]*  
Reviewed by  
Date: 1-3-19  
Date: 1/3/19

Approved for Entry  
Corporate Accounting use Only  
Date

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 L-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	GL Wand Balance	Variance	Notes
201701	(3,544,506)		(635,042)		0.52917%	(20,437)		(4,179,548)	(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)	0.12	
201703	(4,181,437)		(454,452)		0.52917%	(23,329)		(4,635,889)	(4,701,776.88)	0.12	
201704	(4,635,889)		(442,668)		0.52917%	(25,703)		(5,078,557)	(5,170,148.00)	0.12	
201705	(5,078,557)		(265,971)		0.52917%	(27,576)		(5,344,528)	(5,463,697.00)	0.12	
201706	(5,344,528)		(437,627.12)		0.52917%	(29,440)		(5,782,155)	(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)	0.00	
201808	(199,983.00)		(201,024.00)		0.57417%	(1,725.35)		(401,007.00)	(403,306.47)	0.00	
201809	(401,007.00)		(175,601.00)		0.57417%	(2,806.59)		(576,608.00)	(581,714.06)	0.00	
201810	(576,608.00)		(212,807.00)		0.57417%	(3,921.65)		(789,415.00)	(798,442.71)	0.00	
201811	(789,415.00)		(191,701.00)		0.57417%	(5,082.93)		(981,116.00)	(995,226.64)	0.00	
201812	(981,116.00)		(189,827.00)		0.57417%	(6,178.24)		(1,170,943.00)	(1,191,231.88)	196,005.24	
current month entry			(189,827.00)			(6,178.24)					

201812 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		6,178.24
431016 ED WA	6,178.24	
186324 ED WA		189,827.00
557322 ED WA	189,827.00	

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

186,005.24 TTL

*mw*

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

	Source	201801	201802	201803	201804	201805	201806	Total
REC Revenue and Expense								
Voluntary REC Revenue	456016-ED-AN	(1,551,898)	(257,622)	(345,931)	(308,392)	(292,745)	(292,450)	\$ (3,048,838)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,397	1,147	4,038	4,523	5,651	1,751	\$ 19,507
<b>Total</b>		<b>\$ (1,549,501)</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>

	Source	201807	201808	201809	201810	201811	201812	Total
Washington State Share								
Voluntary REC Revenue	65.19%	(1,011,552)	(167,944)	(225,512)	(201,041)	(190,840)	(190,648)	\$ (1,987,537)
Voluntary REC Broker Fee Expense	65.19%	1,563	748	2,632	2,949	3,684	1,142	\$ 32,717
<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	186323.ED.WA (201707 thru 201806)	557322.ED.WA	Credit	Debit	Credit	Debit	Credit	Debit

	Source	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense								
Voluntary REC Revenue	456016-ED-AN	(306,206)	(312,832)	(270,044)	(325,119)	(295,735)	(297,148)	\$ (1,807,084)
Voluntary REC Broker Fee Expense	557171-ED-AN	1,956	6,989	2,889	1,360	4,087	8,350	\$ 25,641
<b>Total</b>		<b>\$ (304,249)</b>	<b>\$ (305,843)</b>	<b>\$ (267,155)</b>	<b>\$ (323,759)</b>	<b>\$ (291,648)</b>	<b>\$ (288,798)</b>	<b>\$ (1,781,443)</b>

	Source	201807	201808	201809	201810	201811	201812	Total
Washington State Share								
Voluntary REC Revenue	65.73%	(201,269)	(205,624)	(177,500)	(213,701)	(194,387)	(195,315)	\$ (1,187,796)
Voluntary REC Broker Fee Expense	65.73%	1,286	4,601	1,899	894	2,686	5,488	\$ 16,854
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (199,983)</b>	<b>\$ (201,024)</b>	<b>\$ (175,601)</b>	<b>\$ (212,807)</b>	<b>\$ (191,701)</b>	<b>\$ (189,827)</b>	<b>\$ (1,170,942)</b>

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





**DJ475 - Washington REC Deferral (Current Amortization)**

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

Account	186322 ED WA										
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	GL Wand Balance	Variance	Notes
201701	4,016,381		213,308		0.52917%	21,818		4,229,689	4,251,506.98	(0.02)	Semi-Annual Compounding
201702	4,229,689		185,533		0.52917%	22,873		4,415,222	4,459,912.98	(0.02)	
201703	4,415,222		167,162		0.52917%	23,806		4,582,394	4,650,880.98	(0.02)	
201704	4,582,394		150,648		0.52917%	24,647		4,732,932	4,826,075.98	(0.02)	
201705	4,732,932		140,962		0.52917%	25,418		4,873,894	4,992,456.00	(0.02)	
201706	4,873,894		143,097.02		0.52917%	26,170		5,016,991	5,161,723.00	0.00	
201707	5,161,723	(5,930,764)	213,155		0.52917%	(3,506)		(655,886)	(559,392.00)	0.00	-Semi-Annual Compounding -UE-150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350% -Transfer 186324 Def balance to 186322 for Amortization
201708	(555,886.00)		281,998.00		0.52917%	(2,195.46)		(273,888.00)	(279,589.46)	0.00	
201709	(273,888.00)		266,005.00		0.52917%	(745.52)		(7,883.00)	(14,329.98)	0.00	
201710	(7,883.00)		205,054.00		0.52917%	500.83		197,171.00	191,224.85	0.00	
201711	197,171.00		275,483.00		0.52917%	1,772.26		472,654.00	488,480.11	0.00	
201712	472,654.00		289,670.00		0.52917%	3,267.57		762,324.00	761,417.68	0.00	
201801	761,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68	1,081,380.58	0.00	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		255,547.00		0.52917%	7,782.11		1,598,398.68	1,617,444.98	0.00	
201804	1,598,398.68		250,566.00		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		2,291,863.68	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)	0.00	
201810	(112,243.96)		137,074.00		0.57417%	(250.95)		24,830.04	18,398.51	0.00	
201811	24,830.04		147,172.00		0.57417%	565.08		172,002.04	166,135.59	0.00	
201812	172,002.04		171,862.00		0.57417%	1,480.97		343,864.04	339,478.56	(173,342.97)	
current month entry			171,862.00			1,480.97					

201812 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	1,480.97	
419600 ED WA		1,480.97
186322 ED WA	171,862.00	
557324 ED WA		171,862.00

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

173,342.97 TTL

### Revenue By Rate Schedule

Data Source: Financial Reporting  
Data Updated Daily

Revenue Class: ALL  
Billing Determinant: RIDER 98

State Code: WA

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Act	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
2018.12	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-83,385	0	0	-1,111,066
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-52
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-176	0	0	-2,370
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-18,030	0	0	-264,467
			0011	0011 - GENERAL SERVICE	442200	31 FIRM INDUSTRIAL	0	0	-221	0	0	-2,912
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-82	0	0	-1,111
			0012	0012 - RESIDE&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,199	0	0	-28,539
			0012	0012 - RESIDE&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-38,640	0	0	-604,251
			0021	0021 - LARGE GENERAL SERV	442200	31 FIRM INDUSTRIAL	0	0	-2,866	0	0	-45,434
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-273	0	0	-3,749
			0022	0022 - RESIDE&FARM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,104	0	0	-15,826
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-8,091	0	0	-125,018
			0025	0025 - EXTRA LGE GEN SERV	442200	31 FIRM INDUSTRIAL	0	0	-23,012	0	0	-355,191
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	-1
			0030	0030 - PUMPING SERV-SPECIAL	442200	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2	0	0	-14,543
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,027	0	0	-35,040
			0031	0031 - PUMPING SERVICE	442200	31 FIRM INDUSTRIAL	0	0	-207	0	0	-5,267
			0031	0031 - PUMPING SERVICE	442200	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-129	0	0	-9,551
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-19	0	0	-258
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-87	0	0	-2,794
			0032	0032 - PUMPING SVC RES&FRM	442200	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-7	0	0	-1,223
			0041	0041 - CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-2	0	0	-25
			0042	0042 - CO OWNED ST LITS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-337	0	0	-5,122
			0044	0044 - CST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-8	0	0	-111
			0045	0045 - CUST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-17	0	0	-249
			0046	0046 - CUST OWNED ST LT S V	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-42	0	0	-625
			0047	0047 - AREA LIGHT-COMBUNDUS	442200	21 FIRM COMMERCIAL	0	0	-184	0	0	-2,774
			0047	0047 - AREA LIGHT-COMBUNDUS	442200	31 FIRM INDUSTRIAL	0	0	-5	0	0	-70
			0047	0047 - AREA LIGHT-COMBUNDUS	442200	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3	0	0	-3
			0047	0047 - AREA LIGHT-COMBUNDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-98	0	0	-49
			0048	0048 - AREA LIGHT-FARM&RESID	442200	01 RESIDENTIAL	0	0	0	0	0	-1,515
			0048	0048 - AREA LIGHT-FARM&RESID	442200	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
			0048	0048 - AREA LIGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
				WA - Total			0	0	-160,277	0	0	-2,639,205
				ED - Total			0	0	-160,277	0	0	-2,639,205
2018.12 - Total							0	0	-160,277	0	0	-2,639,205
Overall - Total							0	0	-160,277	0	0	-2,639,205

Run Date: Jan 3, 2019

Conversion Factor 0.953323  
Amort Expense \$ (171,862)

UE-170485 7-2018 thru 6-2019

For Internal Use Only

(A) ✓

