AVISTA CORPORATION

STATE OF WASHINGTON DOCKET NO. UE-011595 POWER COST DEFERRAL REPORT

MONTH OF APRIL 2019

Avista Utilities ERM Balances and Activity (excluding interest)

Wa Alloc % 65.73%

Year/Month	Actual Power Cost			Adj. Net Expense e = c + d	WA Allocation	Retail Rev. Adj.	etail Rev. Adj. Net Power Cost (+) Surcharge (-) Credit h = f + g		Ratepayer's Band Share (deferral)	
Previous Year's Deferral Balance AVU-180261										(\$23,733,616)
2018 YE Deferral Balance										(\$9,489,842)
201901	\$14,844,176	\$18,199,665	(\$3,355,489)	\$738,821	(\$2,616,668)	(\$1,719,936)	\$302,672	(\$1,417,264)	(\$1,417,264)	\$0
201902	\$22,529,181	\$17,200,889	\$5,328,292	(\$2,484,774)	\$2,843,518		(\$383,896)	\$1,485,148	\$1,485,148	\$0
201903	\$17,147,238	\$15,081,709	\$2,065,529	\$2,619,748		\$3,079,633		\$2,464,636	\$2,464,636	\$0
201904 201905	\$5,286,250	\$10,233,296	(\$4,947,046) \$0	(\$439,038)	(\$5,386,084) \$0	(\$3,540,273) \$0	\$412,799	(\$3,127,474) \$0	(\$3,127,474) \$0	\$0 \$0
201905			\$0 \$0		\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0
201900			\$0 \$0		\$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0
201908			\$0 \$0		\$0 \$0	\$0 \$0		\$0	\$0 \$0	\$0 \$0
201909			\$0		\$0	\$0		\$0	\$0	\$0
201910			\$0		\$0	\$0		\$0	\$0	\$0
201911			\$0		\$0	\$0		\$0	\$0	\$0
201912			\$0		\$0	\$0		\$0	\$0	\$0
YTD Totals	YTD Totals \$59,806,845 \$60,715,559		(\$908,714)	\$434,757	(\$473,957)	(\$311,532)	(\$283,422)	(\$594,954)	(\$594,954)	\$0
Total Deferral (Excluding Interest)										(\$33,223,458)

Avista Utilities Deferral Balances and Interest Activity

Year/Month	Ratepayer's Band Share (deferral)	Interest	Total Deferral Balance
Previous Year's Deferral Balance AVU-180261 plus YTD interest	(\$23,733,616)	(\$1,188,774)	(\$24,922,390)
2018 YE Deferral Balance	(\$9,489,842)	(\$274,608)	(\$9,764,450)
201001	Φ0	40	Φ0
201901	\$0	\$0	\$0
201902	\$0	\$0	\$0
201903	\$0	\$0	\$0
201904	\$0	\$0	\$0
201905			\$0
201906			\$0
201907			\$0
201908			\$0
201909			\$0
201910			\$0
201911			\$0
201912			\$0
YTD Totals	\$0	\$0	\$0
Total Deferral	(\$33,223,458)	(\$1,463,382)	(\$34,686,840)

	<u>Total</u>	Absorbed (Avista)	Deferred (Customer)
First \$4M at 100%	\$ (594,954)	\$ (594,954)	\$ -
\$4M to \$10M at 25% (rebate)	\$ -	\$ -	\$ -
\$4M to \$10M at 50% (surcharge)	\$ =	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (594,954)	\$ (594,954)	\$ -

Attachment A

Avista Corporation

Monthly Power Cost Deferral Report

Month of April 2019

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201904

Journal: 481-WA ERM

Team: Resource Accounting Last Saved by: Cheryl Kettner Last Saved: 05/06/2019 4:40 PM

Type: C Submitted by: Cheryl Kettner Approval Requested: 05/06/2019 4:40 PM

Category: DJ Approved by:

Currency: USD

Seq	<u>Co.</u>	<u>FERC</u>	Ser. J	ur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR E	ED V	VA	DL		87,018.00	Interest Accrual for Amortization Balance
		RECOVERY						
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS E	ED V	VA	DL	87,018.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED E	ED V	VA	DL	0.00		Current Year ERM (2019)
		CURRENT YEAR						Street or other both of the confidence of the co
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED V	VA	DL		0.00	Current Year ERM Deferral Expense (2019)
50	001	186280 - REGULATORY ASSET ERM DEFERRED E	ED V	VA	DL	0.00		Current Year ERM Interest Accrual (2019)
		CURRENT YEAR						ende e de la semente el mende en desta de la companie de la companie de la companie de la companie de la compa
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS E	ED V	VA	DL		0.00	Current Year ERM Interest Expense (2019)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS E	ED V	VA	DL	34,093.00		Interest Expense on 2018 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAS' E	ED V	VA	DL		34,093.00	Interest Expense on 2018 Pending Balance
		YEAR					e.	

Totals: 121,111.00 121,111.00

Explanation:

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

Prepared by Cheryl Kettner Date

Reviewed by Date

Approved for Entry Date

Corporate Accounting use Only

WA ERM April 2019 6 of 20

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.35161%
Jul-Dec Interest Rate	0.34253%

Account 182350

	Market Control of Control of Control of Control	Balance				Interest	End Balance	Balance with			
		Transfer	Amortization	Adjustments	Interest	Adjustments	before interest		GLW Balance	Check	Adjustment Notes
12/31/2018							MIIIIIIII				
1/31/2019	The state of the s		0		(87,018)		(24,748,354)	(24,835,372)	(24,835,372)	0.00	<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>
2/28/2019	(24,748,354)		0		(87,018)		(24,748,354)	A COLUMN TO THE PARTY OF THE PA		0.00	
3/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	The state of the s		0.00	
4/30/2019	(24,748,354)		0		(87,018)		(24,748,354)	1		87.018.00	
5/31/2019			0		(3.15.67		(24,740,004)	(23,030,420)	(23,009,400)	67,016.00	
6/30/2019			0								
7/31/2019		0	0								
8/31/2019			0								
9/30/2019			0								
10/31/2019			0								
11/30/2019			0								
12/31/2019			0								

Entry:				
	Debit		Credit	
182350 ED WA		0		Regulatory Asset ERM Approved For Recovery
557290 ED WA			(WA ERM Amortization
431600 ED WA		87,018/		Interest Expense Energy Deferrals
182350 ED WA		5.00-0.000 J.000.000.000	87,018	Regulatory Asset ERM Approved For Recovery

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2018

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

0.35161%
0.34253%

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	A - U	New York Control of the Control of t		End Balance	Balance with			
12/31/2018		THILITING	Other Activity	Adjustments	Interest	Adjustments	before interest		GLW Balance	Check	Adjustment Notes
1/31/2019	0	(9,696,264)	annininini.							THITTITITITITITITITITITITITITITITITITIT	
2/28/2019	(9,696,264)	0			(34,093)		(9,696,264)	(9,730,357)	(9,730,357)	0.00	
3/31/2019	(9,696,264)				(34,093)		(9,696,264)	(-111.00)			
4/30/2019	(9,696,264)				(34,093)		(9,696,264)		(9,798,543)		
5/31/2019					(34,093)		(9,696,264)	(9,832,636)	(9,798,543)		
6/30/2019											
7/31/2019											
8/31/2019											
9/30/2019											
10/31/2019											
11/30/2019											
12/31/2019											

Entry:		303 57			
	Debit	Credi	t		
186280 ED WA		(* :	-	Balance Transfer from 186280 to 186290	
186290 ED WA		E)	*	Balance Transfer from 186280 to 186290	
431600 ED WA		34,093/		Interest Expense on 2018 Pending Balance	
186290 ED WA			34,093	Interest Expense on 2018 Pending Balance	

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

Line					WAG	HING ION POW	EK COST DEF	EKKALS						
No.														
	SHINGTON ACTUALS	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1 555	Purchased Power	\$51,433,318	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 447	Sale for Resale	(\$29,404,782)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 501	Thermal Fuel	\$9,217,586	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 547	CT Fuel	\$28,945,644	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 456	Transmission Revenue	(\$6,822,608)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 565	Transmission Expense	\$6,145,363	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Broker Fees	\$292,324	\$40,867	\$37,768	\$91,606	\$122,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Adju	usted Actual Net Expense	\$59,806,845	\$14,844,176	\$22,529,181	\$17,147,238	\$5,286,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Total through												
AUT	THORIZED NET EXPENSE-SYSTEM	April	Jan/19	Feb/19	Mar/19	Apr/19	May/19	Jun/19	Jul/19	Aug/19	Sep/19	Oct/19	Nov/19	Dec/19
9 555	Purchased Power	\$42,722,811	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
10 447	Sale for Resale	(\$19,678,701)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,468,025)	(\$6,320,023)
11 501	Thermal Fuel	\$10,824,291	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
12 547	CT Fuel	\$26,391,569	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
13 456	Transmission Revenue	(\$4,559,595)	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)	(\$1,191,496)
14 565	Transmission Expense	\$5,885,840	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,449	\$1,446,134
15 557	Broker Fees	\$137,000	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16 Settle	lement Adjustment	(\$1,007,656)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17 <u>Auth</u>	horized Net Expense	\$60,715,559	\$18,199,665	\$17,200,889	\$15,081,709	\$10,233,296	\$6,111,472	\$5,882,705	\$9,699,295	\$14,547,927	\$12,481,353	\$13,261,866	\$16,244,124	\$16,930,995
18 <u>Actu</u>	ual - Authorized Net Expense	(\$908,714)	(\$3,355,489)	\$5,328,292	\$2,065,529	(\$4,947,046)								
19 Reso	ource Optimization - Subtotal	\$434,757	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)								
20 Adju	isted Net Expense	(\$473,957)	(\$2,616,668)	\$2,843,518	\$4,685,277	(\$5,386,084)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 Was	shington Allocation		65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22 Was	shington Share	(\$311,532)	(\$1,719,936)	\$1,869,044	\$3,079,633	(\$3,540,273)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Was	shington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Retail Revenue Adjustment Surcharge (-) Rebate	(\$283,422)	\$302,672	(\$383,896)	(\$614,997)	\$412,799								
Net l	Power Cost (+) Surcharge (-) ate	(\$594,954)	(\$1,417,264)	\$1,485,148	\$2,464,636	(\$3,127,474)								
27 Cum	nulative Balance		(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)								
			. , , ,	. ,		. , ,								
	mount, Cumulative (Customer)		\$0	\$0	\$0	\$0								
	mount, Monthly Entry	<u> </u>	\$0	\$0	\$0	\$0								
	280 Entry; (+) Rebate, (-) Surcharge Band Gross Margin Impact,	\$0	\$0	\$0	\$0	\$0								
Cumulativ			(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)								

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

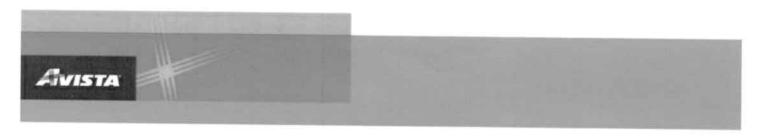
Line	A														
No	<u>.</u>	Deal Number	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1	555 PURCHASED POWER Short-Term Purchases		\$14,770,829	\$2,854,577	\$3,156,734	\$7,001,996	\$1,757,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2		100096 107240	\$5,111,140 \$216,996	\$1,277,785 \$63,699	\$1,277,785 \$55,709	\$1,277,785 \$57,590	\$1,277,785 \$39,998	\$0 \$0	\$0 \$ 0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
3 4		100131	\$611,792	\$152,948	\$152,948	\$152,948	\$39,996 \$152,948	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5	Grant County PUD (Priest Rapids/Wanapur		\$3,225,900	\$776,466	\$776,466	\$776,466	\$896,502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 7	, ,	BPA 573 100137	\$7,910,918 \$4,442	\$2,751,195 \$973	\$2,485,973 \$1,128	\$1,358,266 \$1,326	\$1,315,484 \$1,015	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0
8	Small Power	Arch Ford (Jim Ford) 100133, Glen/Rose	\$591,747	\$137,301	\$160,032	\$130,122	\$164,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0
9 10	Stimson Lumber City of Spokane-Upriver	185895 186298	\$492,827 \$1,100,403	\$175,035 \$278,635	\$112,639 \$269,107	\$116,166 \$250,887	\$88,987 \$301,774	\$ 0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0
11	City of Spokane - Waste-to-Energy	223063	\$1,903,007	\$584,639	\$427,257	\$466,708	\$424,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0
	Proceedings: Clearwater Power Company Rathdrum Power, LLC (Lancaster PPA)	102475 100074, 100075, 100076	\$5,344 \$9,498,871	\$1,297 \$2,434,351	\$1,364 \$2,347,256	\$1,397 \$2,433,715	\$1,286 \$2,283,549	\$0 \$0	\$0 \$0	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0
14	Palouse Wind	181462	\$6,927,945	\$1,921,037	\$1,708,936	\$1,266,884	\$2,031,088	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WPM Ancillary Services Non-Mon, Accruals		\$900,360 (\$1,839,203)	\$214,294 (\$336,895)	\$255,268 (\$717,182)	\$255,076 (\$527,151)	\$175,722 (\$257,975)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Total 555 Purchased Power		\$51,433,318	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$ 0
		hase expense has been adjusted to reflect the mid-point	price, per Settle	ement Agreemer	nt, Cause No. U	86-99									
	555 PURCHASED POWER	555000	\$64,221,853	\$12,768,901	\$21,966,758	\$19,455,012	\$10,031,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555100 Fin Swaps 555312 Lancaster	(\$15,855,928) \$0	(\$144,322) \$0	(\$10,040,160) \$0	(\$6,252,272) \$0	\$580,826 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		555313 Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555380 Clearwater 555550 NonMonetary	\$0 (\$1,839,203)	\$0 (\$336,895)	\$0 (\$717,182)	\$0 (\$527,151)	\$0 (\$257,975)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		555700 Bookouts	\$3,937,055	\$757,208	\$981,187	\$2,081,290	\$117,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555710 Intercompany Ancillary Solar Select Adjustment	\$900,360 (\$24,481)	\$214,294 (\$4,422)	\$255,268 (\$3,884)	\$255,076 (\$7,855)	\$175,722 (\$8,320)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WN	P3 Mid Point Bonneville Power Admin Deal #573 Enter	\$93,661	32,572.80	29,432.70	16,081.20	15,574.68	-	-	-	-	-	_	-	
			\$51,433,318	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE														
18	Short-Term Sales		(\$22,645,407)	(\$5,667,231)	(\$1,839,796)	(\$6,130,300)	(\$9,008,080)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Nichols Pumping Index Sale	from Nichols billing worksheet - POWER	(\$860,148)	(\$120,724)	(\$304,137)	(\$375,125)	(\$60,162)	\$ 0	\$0	\$0	\$0	\$0 ©0	\$ 0	\$0	\$0
21	Sovereign Power/Kaiser Load Following Pend Oreille DES	223178-180 Capacity only - RF (Regulation 223173-177 Capacity and Reserves exclusion 223173-177 Capacity and Reserves exclusion 223178-180 Capacity only - RF (Regulation 223178-180 Capacity only - R	(\$49,511) (\$230,870)	(\$12,804) (\$63,475)	(\$11,620) (\$58,476)	(\$12,663) (\$58,414)	(\$12,424) (\$50,505)	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$ 0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0
22	Merchant Ancillary Services	· · ·	(\$5,618,846)	(\$1,090,562)	(\$1,486,418)	(\$1,399,685)	(\$1,642,181)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale		(\$29,404,782)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE	447000	(\$37,083,920)	(\$4,862,162)	(\$13,245,616)	(\$15 027 139)	(\$3,949,003)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Deduct Revenue From Solar Select	\$349,714	\$29,529	\$114,980	\$148,778	\$56,427								
		447100 447150	\$27,940,831 (\$8,934,910)	\$1,068,874 (\$1,052,740)	\$14,873,040 (\$2,314,837)	\$15,815,277 (\$4,458,320)	(\$3,816,360) (\$1,109,013)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		447700	(\$5,157,291)	(\$833,441)	(\$1,386,328)	(\$2,800,022)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		447710 447720 Intercompany Transmission	(\$900,360) (\$5,618,846)	(\$214,294) (\$1,090,562)	(\$255,268) (\$1,486,418)	(\$255,076) (\$1,399,685)	(\$175,722) (\$1.642,181)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		447720 Intercompany Transmission	(\$29,404,782)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	501 FUEL-DOLLARS														
24	Kettle Falls Wood-501110		\$1,997,848	\$776,613	\$610,601	\$632,850	(\$22,216)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Kettle Falls Gas-501120 Colstrip Coal-501140		\$2,861 \$7,150,537	\$788 \$2,068,317	\$5,300 \$857,176	(\$3,247) \$2,215,754	\$20 \$2,009,290	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Colstrip Coal-301140 Colstrip Oil-501160		\$66,340	\$2,000,317	\$16,718	\$2,213,734	\$6,678	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
28	Total 501 Fuel Expense		\$9,217,586	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	501 FUEL-TONS Kettle Falls	H:\Generation\KFGS Hog Fuel\\YYYY	157,854	55,618	49,341	52,895									
	Colstrip	H:\Generation\Colstrip\Colstrip Fuel\Y	347,472	94,382	84,400	99,623	69,067	-	-	-	-	-	-	-	-
24	501 FUEL-COST PER TON Kettle Falls		wood	£40.00	£40.00	¢44.00									
31 32	P. Colstrip		wood coal	\$13.96 \$21.91	\$12.38 \$10.16	\$11.96 \$22.24	\$29.09								
	•														
33	547 FUEL NE CT Gas/Oil-547213		\$36,292	(\$152)	\$2,307	\$10,489	\$23,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216 Kettle Falls CT-547211		\$398,571	\$30,234	\$205,334	\$152,890	\$10,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Coyote Springs2-547610		\$114,568 \$13,621,109	\$6,111 \$2,612,337	\$72,905 \$5,587,117	\$35,599 \$3,604,314	(\$47) \$1,817,341	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0

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

Line No.	Deal Number	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
37 Lancaster-547312	Joan Nambo.	\$13,573,804	\$2,820,838	\$5,983,438	\$3,298,237	\$1,471,291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Rathdrum CT-547310		\$1,201,300	\$50,766	\$534,706	\$570,531	\$45,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 Total 547 Fuel Expense		\$28,945,644	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40 TOTAL NET EXPENSE		\$60,191,766	\$14,719,055	\$22,646,575	\$17,583,693	\$5,242,443	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912
456 TRANSMISSION REVENUE		(0.4.700.5.4.1)	(00.40.075)	(0.4.000.005)	(04 500 503)	(0000 407)								
41 456100 ED AN 45 456120 ED AN - BPA Settlement		(\$4,728,544) (\$308,000)	(\$940,975) (\$77,000)	(\$1,206,925) (\$77,000)	(\$1,588,507) (\$77,000)	(\$992,137) (\$77,000)	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0
46 456020 ED AN - Sale of excess BPA Trans		(\$576)	(\$63)	\$0	(\$113)	(\$400)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans		(\$265,632)	\$0	\$0	(\$134,197)	(\$131,435)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue		(\$900,360)	(\$214,294)		(\$255,076)	(\$175,722)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage		(\$23,772)	(\$6,438)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage 51 456705 ED AN - Low Voltage	B on A Low Voltage - in Auth revenues	(\$35,832) (\$559,892)	(\$8,958) (\$139,973)	(\$8,958) (\$139,973)	(\$8,958) (\$139,973)	(\$8,958) (\$139,973)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
52 Total 456 Transmission Revenue	BOTA LOW VOILAGE IT AUTHOVERIDES	(\$6,822,608)	(\$1,387,701)		(\$2,209,602)	(\$1,531,403)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
53 565000 ED AN		\$6,127,219	\$1,467,419	\$1,534,204	\$1,677,005	\$1,448,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 565312 ED AN	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN		\$18,144	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 Total 565 Transmission Expense		\$6,145,363	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
57 557170 ED AN		\$106,265	\$21,315	\$26,103	\$34,154	\$24,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 557172 ED AN	04100	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
59 557165 ED AN 60 557018 ED AN	CAISO Merchandise Processing Fee	\$169,939 \$16,120	\$15,362 \$4,190	\$7,482 \$4,183	\$53,756 \$3,696	\$93,339 \$4,051	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
61 Total 557 ED AN Broker & Related Fees	More narraise 1 rocessing 1 ce	\$292,324	\$40,867	\$37,768	\$91,606	\$122,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION														
62 Econ Dispatch-557010		(\$6,281,467)	(\$1,474,233)	(\$1,315,566)	(\$3,221,388)	(\$270,280)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63 Econ Dispatch-557150		(\$1,948,603)	(\$901,820)		(\$215,216)	\$101,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Gas Bookouts-557700		\$3,664,491	\$872,753	\$2,031,932	\$721,925	\$37,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557711		(\$3,664,491)	(\$872,753)		(\$721,925)	(\$37,881)	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
66 Intraco Thermal Gas-557730 67 Fuel DispatchFin -456010		\$25,803,874 \$7,742,742	\$4,906,385 \$2,639,859	\$11,308,805 \$1,581,251	\$7,530,576 \$3,230,099	\$2,058,108 \$291,533	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
68 Fuel Dispatch-456015		(\$4,013,386)	(\$2,364,599)	(\$917,000)	(\$631,570)	(\$100,217)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
69 Other Elec Rev - Extraction Plant Cr - 456018		(\$139,175)	(\$41,138)	(\$37,365)	(\$27,425)	(\$33,247)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Intraco Thermal Gas-456730		(\$22,182,239)	(\$2,026,094)		(\$5,497,562)	(\$2,486,281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Fuel Bookouts-456711		\$1,704,293	\$746,325	\$345,718	\$612,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Fuel Bookouts-456720		(\$1,704,293)	(\$746,325)	(\$345,718)	(\$612,250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 Resource Optimizaton Subtotal		(\$1,018,254)	\$738,360	(\$2,485,058)	\$1,167,514	(\$439,070)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 Misc. Power Exp. Actual-557160 ED AN		\$1,452,802	\$436	\$267	\$1,452,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75 Misc. Power Exp. Subtotal		\$1,452,802	\$436	\$267	\$1,452,099	\$0	**	**						
						0-								
76 Wind REC Exp Authorized 77 Wind REC Exp Actual 557395		\$0 \$209	\$0 \$25	\$ 0 \$ 17	\$0 \$135	\$0 \$32	\$0 \$0	\$0 \$0	\$0 \$0	\$ 0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
78 Wind REC Subtotal		\$209	\$25	\$17	\$135	\$32 \$32	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
70 WA FIACOT D		<i>a</i> -	* -	φ-	A-	**	**	••	0.5	0.5	**	0.5	0.5	^ -
79 WA EIA937 Requirement (EWEB) - Expense		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
80 WA EIA937 Requirement (EWEB) - Broker Fee Exp 81 WA EIA 937 Requirement (EWEB) - Broker Fee Exp		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
82 EWEB REC WA EIA 937 Compliance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0
83 Net Resource Optimization		\$434,757	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)								
84 Adjusted Actual Net Expense		\$60,241,602	\$15,582,997	\$20,044,407	\$19,766,986	\$4,847,212								

Avista Corp. - Resource Accounting Washington Electric Jurisdiction Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2019

Retail Sales - MWh	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	YTD
Total Billed Sales	547,355	516,536	544,642	444,134	-	-	-	-	-	-	-	-	2,052,667
Deduct Prior Month Unbilled	(312,515)	(304,564)	(295,589)	(262,441)	-	-	-	-	=	-	=	-	(1,175,109)
Add Current Month Unbilled	304,564	295,589	262,441	226,759	-	-	-	-	-	-	-	-	1,089,353
Total Retail Sales	539,404	507,561	511,494	408,452	-	-	-	-	-	-	-	-	1,966,911
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	1,951,261
Difference from Test Year	(16,713)	21,198	33,959	(22,794)									15,650
Production Rate - \$/MWh	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	
Total Revenue Credit - \$	(\$302,672)	\$383,896	\$614,997	(\$412,799)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283,422



Revenue By Revenue Class

Data Source: Financial Reporting

254,552

2,052,667,509

197,464,411

197,464,411

Electric

444,134,378

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
201904	ED	01	01 RESIDENTIAL	226,843	197,526,623	19,344,805	228,002	1,019,117,385	
		21	21 FIRM COMMERCIAL	25,137	169,762,141	17,781,398		The state of the s	
		31	31 FIRM- INDUSTRIAL	348	74,436,089		25,144	725,128,466	75,501,347
		39	39 FIRM-PUMPING-IRRIGATION ONLY	536		5,024,340	344	298,833,006	19,820,444
			51 LIGHTING-PUBLIC STREET AND HIWAY		512,999	55,771	542	1,650,283	191,074
			80 INTERDEPARTMENT REVENUE	430	917,259	396,036	431	3,603,235	1,624,204
				89	979,267	97,865	91	4,335,132	444,566
			83 MISC-SERVICE REVENUE SNP	0	0	15,952	0	0	54,038
			85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	100,834
201001	ED - Sum	mary		253,383	444,134,378	42,741,376	254,552	2,052,667,509	
201904 - Summary				253,383	444,134,378	42,741,376	254,552	2,052,667,509	197,464,411

253,383

Page 2 of 4

42,741,376 Run Date: May 3, 2019

For Internal Use Only

Overall - Summary

Current Month Journal Entry

	dic		

Revenue Class		Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01	01 RESIDENTIAL	3800	01	022	245,488	\$17,818
		01 RESIDENTIAL	3800	01	012	979,521	\$124,895
		01 RESIDENTIAL	3800	01	032	74,364	\$9,882
		01 RESIDENTIAL	3800	01	001	40,207,028	\$3,598,084
11 - Summary			THE RESERVE			41,506,401	\$3,750,679
	21	21 FIRM COMMERCIAL	3800	21	011	11,742,353	\$1,103,159
		21 FIRM COMMERCIAL	3800	21	025	5,066,506	\$288,700
		21 FIRM COMMERCIAL	3800	21	021	18,942,347	\$1,303,804
		21 FIRM COMMERCIAL	3800	21	031	819,024	\$72,628
t - Summary		the second second second		STREET, SQUARE, SQUARE,		36,570,229	\$2,768,291
	31	31 FIRM-INDUSTRIAL	3800	31	025	21,587,901	\$1,242,005
		31 FIRM- INDUSTRIAL	3800	31	031	473,657	\$41,064
		31 FIRM- INDUSTRIAL	3800	31	021	2,336,542	\$146,175
		21 FIRM COMMERCIAL	3800	31	025P	65,576,760	\$2,320,995
		31 FIRM- INDUSTRIAL	3800	31	011	190,395	\$16,936
1 - Summary		The state of the s	THE RESERVE OF THE PARTY OF THE	Section 1		90,165,256	\$3,767,175
D - Summary						168,241,886	\$10.286,144

Jurisdiction: OR

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	012	2,153,685	\$347,103
		01 RESIDENTIAL	2800	01	002	164,004	\$9,667
		01 RESIDENTIAL	2800	01	032	114,155	\$21,762
		01 RESIDENTIAL	2800	01	001	79,253,910	\$7,537,329
		01 RESIDENTIAL	2800	01	022	1,115,653	\$96,674
01 - Summary		The second second		The same of		82,801,407	\$8,012,535
	21	21 FIRM COMMERCIAL	2800	21	031	1,339,339	\$124,309
		21 FIRM COMMERCIAL	2800	21	025	22,753,047	\$1,578,572
		21 FIRM COMMERCIAL	2800	21	021	40,976,540	\$3,563,929
		21 FIRM COMMERCIAL	2800	21	011	18,523,861	\$2,281,148
21 - Summary					Contract of the last	83,592,787	\$7,547,958
	31	31 FIRM- INDUSTRIAL	2800	31	011	207,183	\$24,188
		31 FIRM-INDUSTRIAL	2800	31	025	56,701,513	\$3,594,626
		31 FIRM- INDUSTRIAL	2800	31	021	3,193,266	\$261,750
		31 FIRM- INDUSTRIAL	2800	31	031	262,950	\$24,398
31 - Summary			The second second	100000		60,364,912	\$3,904,960
WA - Summary						226,759,106	
Overall - Summary						395,000,992	\$29,751,597

Avista Hourly Data 05/06/2019 14:11 PM

514			riodily Data	03/00/2019 14.11 PI
DAY HOUR				
Element Key>	27096		27157	
Short Name>		PDX MidC-Hourly	Solar Sel Power Cost	
4/29/2019 H05	0			
4/29/2019 H06	0		5	
4/29/2019 H07	5		*	
4/29/2019 H08	18		-	
4/29/2019 H09	19		12	
4/29/2019 H10	19		-	
4/29/2019 H11	19		, t.e.	
4/29/2019 H12	19			
4/29/2019 H13	19		()ec	
4/29/2019 H14	19			
4/29/2019 H15	19		-	
4/29/2019 H16	19			
4/29/2019 H17	19		-	
4/29/2019 H18	19		*	
4/29/2019 H19	9			
4/29/2019 H20	1		1,50	
4/29/2019 H21	0		*	
4/29/2019 H22	0		**	
4/29/2019 H23	0		~	
4/29/2019 H24	0		(5 ,)	
4/30/2019 H01	0		;€2	
4/30/2019 H02	0		-	
4/30/2019 H03	0		-	
4/30/2019 H04	0		ě	
4/30/2019 H05	0			
4/30/2019 H06	0			
4/30/2019 H07	6		¥	
4/30/2019 H08	18		2	
4/30/2019 H09	19		ā	
4/30/2019 H10	19		-	
4/30/2019 H11	19		9	
4/30/2019 H12	19		8	
4/30/2019 H13	15		75	
4/30/2019 H14	15		声	
4/30/2019 H15	14		4	
4/30/2019 H16	17		-	
4/30/2019 H17	17		7.	
4/30/2019 H18	18		B	
4/30/2019 H19	9		·	
4/30/2019 H20	1		12	
4/30/2019 H21	0		9 <u>2</u>	
4/30/2019 H22	0		:#s	
4/30/2019 H23	0			
4/30/2019 H24	0	-		
			47,152.56	Download
		_	9,274.00	Powerdex Estimate
		_	56,426.56	Total

Attachment B

Avista Corporation

Monthly Power Cost Deferral Report

Month of April 2019

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201904

Journal:

475-WASHINGTION REC DEFERRAL

Team:

Resource Accounting

Last Saved by: Carolyn Groome

Last Saved: 05/03/2019 2:02 PM

Type:

C

Submitted by: Carolyn Groome

Approval Requested: 05/03/2019 2:09 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		8,537.43	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	8,537.43		WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		117,361.00	WA REC Deferral 201807-201906
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	117,361.00		WA REC Deferral 201807-201906
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	5,446.25		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		5,446.25	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	148,142.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		148,142.00	WA Rec Deferral Amort
				To	tals:	279,486.68	279,486.68	

Explanation:

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

oome

Reviewed by

Approved for Entry Corporate Accounting use Only Date

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
201801	-		-		0.52917%	-		
201802					0.52917%	(2)		-
201803					0.52917%	_		
201804	-				0.52917%	N=1		12
201805					0.52917%	-		
201806	-				0.52917%	-		
201807	-	and the second second	(199,983.00)	-	0.57417%	(574.12)		(199,983.00
201808	(199,983.00)		(201,024.00)		0.57417%	(1,725.35)		(401,007.00
201809	(401,007.00)		(175,601.00)		0.57417%	(2,806.59)		(576,608.00
201810	(576,608.00)		(212,807.00)		0.57417%	(3,921.65)		(789,415.00
201811	(789,415.00)	Acres de la lace	(191,701.00)	Walana India	0.57417%	(5,082.93)		(981,116.00
201812	(981,116.00)		(189,827.00)		0.57417%	(6,178.24)		(1,170,943.00
201901	(1,191,231.88)		(93,629.00)		0.57417%	(7,108.49)		(1,284,860.88
201902	(1,284,860.88)		(68,407.00)		0.57417%	(7,573.67)		(1,353,267.88
201903	(1,353,267.88)	~	(74,968.00)	-	0.57417%	(7,985.28)		(1,428,235.88
201904	(1,428,235.88)	(A	(117,361.00)		0.57417%	(8,537.43)		(1,545,596.88
201905	(1,545,596.88)	(')	1	Name of the other transfer		1		(1,545,596.88
201906	(1,545,596.88)	0		the second second		_		(1,545,596.88
201907	(1,576,801.75)					-		(1,576,801.75
201908	(1,576,801.75)					14-1		(1,576,801.75
201909	(1,576,801.75)					-		(1,576,801.75
201910	(1,576,801.75)							(1,576,801.75
201911	(1,576,801.75)					-		(1,576,801.75
201912	(1,576,801.75)					-		(1,576,801.75
current month entry			(117,361.00)		-	(8,537,43)		

1	86324 RECON		01.01.
End Balance with Interest	GL Wand Balance	Variance	Notes
2	-	0.00	Semi-Annual Compounding
-	-	0.00	
-	-	0.00	
-		0.00	
		0.00	
	-	0.00	
(200,557.12)	(200,557.12)	0.00	Semi-Annual Compounding
(403,306.47)	(403,306.47)	0.00	
(581,714.06)	(581,714.06)	0.00	N-2
(798,442.71)	(798,442.71)	0.00	
(995,226.64)	(995,226.64)	0.00	
(1,191,231.88)	(1,191,231.88)	0.00	
(1,291,969.37)	(1,291,969.37)	0.00	Semi-Annual Compounding
(1,367,950.04)	(1,367,950.04)	0.00	
(1,450,903.32)	(1,450,903.32)	0.00	
(1,576,801.75)	(1,450,903.32)	125,898.43	
(1,576,801.75)			
(1,576,801.75)			
(1,576,801.75)			Semi-Annual Compounding Transfer 186324 Def balance to 186322 for Amortization.
(1,576,801.75)			
(1,576,801.75)			
(1,576,801.75)			
(1,576,801.75)			
(1,576,801.75)			

201904 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		
186324 ED WA	3			8,537.43	1
431016 ED WA		8,537.43			1
186324 ED WA	100			117,361.00	1./
557322 ED WA		117,361.00			1

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

125,898.43 TTL

Avista Corp. - Resource Accounting DJ 475 - Washington REC Deferral 2019 REC Revenue and Expense Deferral Calculation

W

REC Revenue and Expense	Source	201901	201902	201903	201904	201905	2	01906	4 16 3	201907	20	1908	20	1909	2	01910	2019	911	201912		Total
Voluntary REC Revenue	456016-ED-AN	(144,120)	(107,154)	(116,699)	(183,481)	-		1957		-		-		-		-		-	-	S	(551,454
Voluntary REC Broker Fee Expense	557171-ED-AN	1,676	3,081	2,644	4,930			- 2						-		_		-	_	S	12,331
Total		\$ (142,444) \$	(104,073) \$	(114,055) \$	(178,551) \$		\$		\$		\$		\$		\$	-	\$	-	\$ -	\$	(539,123
Washington State Share										0 40 40	177				Na la			7777			
Voluntary REC Revenue	65.73%	(94,730)	(70,432)	(76,706)	(120,602)	-		-										-	-	\$	(362,471)
Voluntary REC Broker Fee Expense	65.73%	1,101	2,025	1,738	3,241	/ .				-						-		-	-	\$	8,105
Total Surcharge (+) or Rebate (-)		\$ (93,629) \$	(68,407) \$	(74,968) \$	(117,361) \$		\$		\$	-	\$		\$		\$	-	\$	-	\$ -	\$	(354,365
Accounting Entries					(A)		61010		COLUMN TO SERVICE STREET					COLUMN TO SERVICE STATE OF THE PARTY OF THE	20010						
186324.ED.WA (201807 thru 201906)		Credit	Credit	Credit	Gredit .																
557322.ED.WA		Debit	Debit	Debit	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

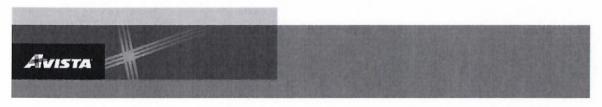
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201801	761,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68
201803	1,342,851.68		255,547.00		0.52917%	7,782.11		1,598,398.68
201804	1,598,398.68		250,556.00		0.52917%	9,121,18		1,848,954.68
201805	1,848,954.68		209,873.00	The second second	0.52917%	10,339.41		2,058,827.68
201806	2,058,827.68		233,026.00		0.52917%	11,511.25		2,291,853.68
201807	2,341,871.82	(2,984,433.78)	207,245.00		0.57417%	(3,094.43)		(435,316.96)
201808	(435,316.96)		171,600.00		0.57417%	(2.006.82)		(263,716.96)
201809	(263,716.96)		151,473.00		0.57417%	(1,079.33)		(112,243.96)
201810	(112,243.96)		137,074.00		0.57417%	(250.95)		24,830.04
201811	24,830.04		147,172.00		0.57417%	565.08		172,002.04
201812	172,002.04		171,862.00		0.57417%	1,480.97		343,864.04
201901	339,478.56		182,008.00		0.57417%	2.471.70		521,486.56
201902	521,486.56	000	171,867.00		0.57417%	3,487.62		693,353.56
201903	693,353.56		181,119.00		0.57417%	4,500.99	/	874,472.56
201904	874,472.56	18	148,142.00	/	0.57417%	5,446.25	/	1,022,614.56
201905	1,022,614.56		1					1,022,614.56
201906	1,022,614.56		N			-		1,022,614.56
201907	1,038,521.12					3		1,038,521.12
201908	1,038,521.12							1,038,521.12
201909	1,038,521.12	and the second second				-		1,038,521.12
201910	1,038,521.12	Laurence musel				-	1	1,038,521.12
201911	1,038,521.12				and the second	-		1,038,521.12
201912	1,038,521.12					-		1,038,521,12

1	86322 RECON		
End Balance with Interest	GL Wand Balance	Variance	Notes
1,081,380.58	1,081,380.58	0.00	Semi-Annual Compounding
1,354,115.87	1,354,115.87	0.00	
1,617,444.98	1,617,444.98	0.00	
1,877,122.16	1,877,122.16	0.00	
2,097,334.57	2,097,334.57	0.00	
2,341,871.82	2,341,871.82	0.00	
(438,411.39)	(438,411.39)	0.00	-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186323 Def balance to 186322 for amortization
(268,818.21)	(268,818.21)	0.00	
(118,424.54)	(118,424.54)	0.00	
18,398.51	18,398.51	0.00	
166,135.59	166,135.59	0.00	
339,478.56	339,478.56	0.00	
523,958.26	523,958.26	0.00	Semi-Annual Compounding
699,312.88	699,312.88	0.00	
884,932.87	884,932.87	0.00	
1,038,521.12	884,932.87	(153,588.25)	
1,038,521.12			
1,038,521.12			
1,038,521.12			-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186324 Def balance to 186322 for amortization
1,038,521.12		THE RESERVE	
1,038,521.12			
1,038,521.12			
1,038,521.12			
1,038,521.12			

201904 UPDATE DATE TO CALC JET ENTRY

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

153,588.25 TTL



Revenue By Rate Schedule

Data Source: Financial Reporting

Data Updated Daily

State Code: WA

Revenue Class: ALL

Billing Determinant: RIDER 98

inting Per	r Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	TD Average Mete	YTD Usage	YTD Revenue Amt
.~	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-64,221	0	0	-331,900
		1000	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-10
	/	4	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-133	0	0	-716
	NV		0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-15,891	0	0	-72,057
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-178	0	0	-863
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-72	0	0	-346
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,847	0	0	-9,279
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	(
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-35,153	0	0	-149,220
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,739	0	0	-11,368
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-272	0	0	-1,136
	1 1		0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-957	0	0	-4,727
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-8,547	0	0	-33,887
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-22,994	0	0	-91,826
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-:
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-56	0	0	-6.
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,181	0	0	-4,48
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-232	0	0	-90
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-119	0	0	-50
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-5
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-101	0	0	-42
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-18	0	0	-4
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-2	0	0	+
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-336	0	0	-1,34
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-8	0	0	-31
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-17	0	0	-69
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-43	0	0	-16
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-170	0	0	-71-
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-5	0	0	-19
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-13
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-95	0	0	-383
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	(
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	(
		WA - Total					0	0	-155,396	0	0	-716,585
	ED - Tota	ı					0	0	-155,396	0	0	-716,585
1904 - T	Total						0	0	-155,396	0	0	-716,585
erall - T	otal						0	0	-155,396	0	0	-716,585

For Internal Use Onl

Conversion Factor
Amort Expense \$ 0.953323 UE-170485 7-2018 thru 6-2019 3 (148,142)