

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

MONTH OF MAY 2019

## **Avista Utilities ERM Balances and Activity (excluding interest)**

Year/Month	Actual Power Cost	Auth. Power Costs	Actual - Auth. Power Costs c = a - b	Resource Optimization	Adj. Net Expense e = c + d	WA Allocation	Retail Rev. Adj.	Net Power Cost (+) Surcharge (-) Credit h = f + g	Company's Band Share	Ratepayer's Band Share (deferral)	Wa Alloc %	65.73%
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	\$1,869,044	(\$383,896)	\$1,485,148	\$1,485,148		\$0	
201903	\$17,147,238	\$15,081,709	\$2,065,529	\$2,619,748	\$4,685,277	\$3,079,633	(\$614,997)	\$2,464,636	\$2,464,636		\$0	
201904	\$5,286,250	\$10,233,296	(\$4,947,046)	(\$439,038)	(\$5,386,084)	(\$3,540,273)	\$412,799	(\$3,127,474)	(\$3,127,474)		\$0	
201905	\$3,293,308	\$6,111,472	(\$2,818,164)	(\$1,100,871)	(\$3,919,035)	(\$2,575,982)	\$112,155	(\$2,463,827)	(\$2,463,827)		\$0	
201906			\$0		\$0	\$0		\$0	\$0		\$0	
201907			\$0		\$0	\$0		\$0	\$0		\$0	
201908			\$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	
<b>YTD Totals</b>	\$63,100,153	\$66,827,031	(\$3,726,878)	(\$666,114)	(\$4,392,992)	(\$2,887,514)	(\$171,267)	(\$3,058,781)	(\$3,058,781)		\$0	
<b>Total Deferral (Excluding Interest)</b>											(\$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)
201901	\$0	\$0	\$0
201902	\$0	\$0	\$0
201903	\$0	\$0	\$0
201904	\$0	\$0	\$0
201905	\$0	\$0	\$0
201906			\$0
201907			\$0
201908			\$0
201909			\$0
201910			\$0
201911			\$0
201912			\$0
<b>YTD Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Deferral</b>	<b>(\$33,223,458)</b>	<b>(\$1,463,382)</b>	<b>(\$34,686,840)</b>

	Total	Absorbed (Avista)	Deferred (Customer)
First \$4M at 100%	\$ (3,058,781)	\$ (3,058,781)	\$ -
\$4M to \$10M at 25% (rebate)	\$ -	\$ -	\$ -
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	<b>\$ (3,058,781)</b>	<b>\$ (3,058,781)</b>	<b>\$ -</b>

Attachment A

Avista Corporation

Monthly Power Cost Deferral Report

Month of May 2019

ERM Deferral Journal

**Avista Corporation Journal Entry**

Journal: 481-WA ERM

Effective Date: 201905

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 06/06/2019 9:21 AM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 06/06/2019 9:21 AM

Category: DJ

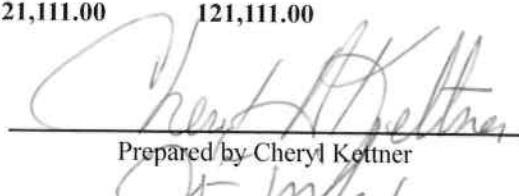
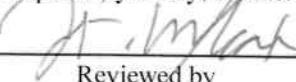
Approved by:

Currency: USD

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR ED RECOVERY		WA	DL		87,018.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	87,018.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM (2019)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		0.00	Current Year ERM Deferral Expense (2019)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM Interest Accrual (2019)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		0.00	Current Year ERM Interest Expense (2019)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	34,093.00		Interest Expense on 2018 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAS YEAR	ED	WA	DL		34,093.00	Interest Expense on 2018 Pending Balance
Totals:						<b>121,111.00</b>	<b>121,111.00</b>	

## Explanation:

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

  
Prepared by Cheryl Kettner  
  
Reviewed by J. W. Wark  
6/6/19  
Date  
6/6/19  
Date

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Approved for Entry  
Corporate Accounting use Only  
Date

Avista Corp.  
DJ480 and DJ481  
Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM  
May-19

Preparer Checklist	
Data Input Validation	Sign-off/Date
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 May 2019.
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 May 2019.
Validate that check totals equal \$0 or variances are immaterial (note all variances). <b>[report logic accuracy and completeness]</b>	Updated workbooks for 2019 authorized, updated PT ratio, validated formulas, added line items for new applicable accounts.
When rolling forward the document, ensure that all formulas are updated appropriately.	Validated for January 2019.

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. <b>[parameters accuracy and completeness]</b>	Reviewed to make sure that May 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

Spreadsheet Logic Validation	
Sign-off/Date	
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. <b>[completeness]</b>	Noted that May 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 \$3.1M positive in the deadband better than the forecast. Will investigate further in variance analysis. JW
Review all comments left by preparer.	JW
Ensure all comments/questions resolved on a timely basis.	

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

*M  
6/6/19*

## 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	0.35161%
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
12/31/2018									(24,748,354)		
1/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	(24,835,372)	(24,835,372)	0.00	
2/28/2019	(24,748,354)		0		(87,018)		(24,748,354)	(24,922,390)	(24,922,390)	0.00	
3/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	(25,009,408)	(25,009,408)	0.00	
4/30/2019	(24,748,354)		0		(87,018)		(24,748,354)	(25,096,426)	(25,096,426)	0.00	
5/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	(25,183,444)	(25,096,426)	87,018.00	
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		0 WA ERM Amortization
431600 ED WA	87,018 X	Interest Expense Energy Deferrals
182350 ED WA	87,018 X	Regulatory Asset ERM Approved For Recovery

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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

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

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2018									0		
1/31/2019	0	(9,696,264)			(34,093)		(9,696,264)	(9,730,357)	(9,730,357)	0.00	
2/28/2019	(9,696,264)	0			(34,093)		(9,696,264)	(9,764,450)	(9,764,450)	0.00	
3/31/2019	(9,696,264)				(34,093)		(9,696,264)	(9,798,543)	(9,798,543)	0.00	
4/30/2019	(9,696,264)				(34,093)		(9,696,264)	(9,832,636)	(9,832,636)	0.00	
5/31/2019	(9,696,264)				(34,093)		(9,696,264)	(9,866,729)	(9,866,729)	34,093.00	
6/30/2019											
7/31/2019											
8/31/2019											
9/30/2019											
10/31/2019											
11/30/2019											
12/31/2019											

Entry:

	Debit	Credit	
186280 ED WA	-	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	-	Balance Transfer from 186280 to 186290
431600 ED WA	34,093 X		Interest Expense on 2018 Pending Balance
186290 ED WA	-	34,093 X	Interest Expense on 2018 Pending Balance

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Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line  
No.

Avista Corp. - Resource Accounting

Avista Corp. - Resource Accounting

Avista Corp. - Resource Accounting  
Washington Electric Jurisdiction



## Revenue By Revenue Class

Data Source: Financial Reporting

Electric

*m*  
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	
201905	ED	01	01 RESIDENTIAL	231,010	166,003,563	16,388,720	228,603	1,185,120,948	116,116,623	
		21	21 FIRM COMMERCIAL	25,266	166,158,727	17,466,215	25,168	891,287,193	92,967,562	
		31	31 FIRM- INDUSTRIAL	341	67,373,934	4,558,192	343	366,206,940	24,378,636	
		39	39 FIRM-PUMPING-IRRIGATION ONLY	534	5,871,098	479,856	541	7,521,382	670,930	
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	436	883,920	415,311	432	4,487,155	2,039,515	
		80	80 INTERDEPARTMENT REVENUE	93	879,487	93,338	91	5,214,619	537,903	
		83	83 MISC-SERVICE REVENUE SNP	0	0	17,969	0	0	72,007	
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	126,043	
<b>ED - Summary</b>				<b>257,680</b>	<b>407,170,729</b>	<b>39,444,810</b>	<b>255,178</b>	<b>2,459,838,237</b>	<b>236,909,220</b>	
<b>201905 - Summary</b>				<b>257,680</b>	<b>407,170,729</b>	<b>39,444,810</b>	<b>255,178</b>	<b>2,459,838,237</b>	<b>236,909,220</b>	
<b>Overall - Summary</b>				<b>257,680</b>	<b>407,170,729</b>	<b>39,444,810</b>	<b>255,178</b>	<b>2,459,838,237</b>	<b>236,909,220</b>	

Page 2 of 4

Run Date: Jun 5, 2019

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	032	91,563	\$11,475
	01 RESIDENTIAL	3800	01	022	236,789	\$17,427
	01 RESIDENTIAL	3800	01	012	872,620	\$117,328
	01 RESIDENTIAL	3800	01	001	37,632,351	\$3,372,263
<b>01 - Summary</b>					<b>35,833,323</b>	<b>\$3,518,494</b>
21	21 FIRM COMMERCIAL	3800	21	031	1,072,487	\$94,440
	21 FIRM COMMERCIAL	3800	21	025	5,061,822	\$289,794
	21 FIRM COMMERCIAL	3800	21	021	20,827,626	\$1,413,809
	21 FIRM COMMERCIAL	3800	21	011	12,260,103	\$1,152,546
<b>21 - Summary</b>					<b>39,222,037</b>	<b>\$2,950,588</b>
31	31 FIRM INDUSTRIAL	3800	31	025P	32,285,803	\$1,617,159
	31 FIRM- INDUSTRIAL	3800	31	011	194,435	\$17,337
	31 FIRM- INDUSTRIAL	3800	31	021	2,508,948	\$156,274
	31 FIRM-INDUSTRIAL	3800	31	025	20,242,638	\$1,166,583
	31 FIRM-INDUSTRIAL	3800	31	025PG	38,765,000	\$949,743
	31 FIRM- INDUSTRIAL	3800	31	031	597,740	\$51,725
<b>31 - Summary</b>					<b>94,594,564</b>	<b>\$3,958,820</b>
<b>ID - Summary</b>					<b>172,549,925</b>	<b>\$10,427,902</b>

### Jurisdiction: OR

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	check	01	001	0	
<b>01 - Summary</b>					<b>0</b>	<b>0</b>
<b>OR - Summary</b>					<b>0</b>	<b>0</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	1,090,220	\$95,368
	01 RESIDENTIAL	2800	01	012	1,951,017	\$332,941
	01 RESIDENTIAL	2800	01	002	147,751	\$8,774
	01 RESIDENTIAL	2800	01	001	77,047,881	\$7,294,111
	01 RESIDENTIAL	2800	01	032	192,447	\$28,963
<b>01 - Summary</b>					<b>80,429,317</b>	<b>\$7,760,158</b>
21	21 FIRM COMMERCIAL	2800	21	011	19,825,293	\$2,438,631
	21 FIRM COMMERCIAL	2800	21	031	2,372,986	\$218,691
	21 FIRM COMMERCIAL	2800	21	025	23,618,335	\$1,637,752
	21 FIRM COMMERCIAL	2800	21	021	47,180,464	\$4,041,720
<b>21 - Summary</b>					<b>92,897,078</b>	<b>\$8,336,793</b>
31	31 FIRM- INDUSTRIAL	2800	31	011	207,718	\$24,258
	31 FIRM-INDUSTRIAL	2800	31	025	68,396,831	\$4,157,995
	31 FIRM- INDUSTRIAL	2800	31	031	366,474	\$34,116
	31 FIRM- INDUSTRIAL	2800	31	021	3,470,727	\$281,897
<b>31 - Summary</b>					<b>72,441,749</b>	<b>\$4,498,267</b>
<b>WA - Summary</b>					<b>245,868,144</b>	<b>\$20,595,218</b>
<b>Overall - Summary</b>					<b>418,518,069</b>	<b>\$31,023,121</b>

Avista DAY	HOUR	Hourly Data			06/05/2019 14:19 PM
Element Key---->		27096	27120	27157	
Short Name---->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost	
5/31/2019 H01		0		0	
5/31/2019 H02		0		0	
5/31/2019 H03		0		0	
5/31/2019 H04		0		0	
5/31/2019 H05		0		0	
5/31/2019 H06		1		0	
5/31/2019 H07		9		0	
5/31/2019 H08		15		0	
5/31/2019 H09		18		0	
5/31/2019 H10		20		0	
5/31/2019 H11		19		0	
5/31/2019 H12		16		0	
5/31/2019 H13		19		0	
5/31/2019 H14		18		0	
5/31/2019 H15		13		0	
5/31/2019 H16		18		0	
5/31/2019 H17		14		0	
5/31/2019 H18		17		0	
5/31/2019 H19		13		0	
5/31/2019 H20		2		0	
5/31/2019 H21		1		0	
5/31/2019 H22		0		0	
5/31/2019 H23		0		0	
5/31/2019 H24		0		0	
			61,792.58	Download	
			12,904.00	Powerdex Estimate	
			74,696.58	Total	

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Attachment B

Avista Corporation

Monthly Power Cost Deferral Report

Month of May 2019

REC Deferral Journal

## Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL

Effective Date: 201905

Team: Resource Accounting

Last Saved by: Carolyn Groome

Last Saved: 06/05/2019 1:33 PM

Type: C

Submitted by: Carolyn Groome

Approval Requested: 06/05/2019 1:33 PM

Category: DJ

Approved by:

Currency: USD

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	9,135.38	9,135.38	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL			WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		90,922.00	WA REC Deferral 201807-201906
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	90,922.00		WA REC Deferral 201807-201906
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	6,262.51		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		6,262.51	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	136,185.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		136,185.00	WA Rec Deferral Amort
					Totals:	242,504.89	242,504.89	

### Explanation:

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

6/5/19

Prepared by Carolyn Groome

Date

6/5/19

Reviewed by

Date

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 before interest
201801	-		-		0.52917%	-		-
201802	-		-		0.52917%	-		-
201803	-		-		0.52917%	-		-
201804	-		-		0.52917%	-		-
201805	-		-		0.52917%	-		-
201806	-		-		0.52917%	-		-
201807	-		(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)		(191,701.00)		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)		(117,361.00)		0.57417%	(8,537.43)		(1,545,596.88)
201905	(1,545,596.88)		(A) (90,922.00)		0.57417%	(9,135.38)		(1,636,518.88)
201906	(1,636,518.88)					-		(1,636,518.88)
201907	(1,676,859.13)					-		(1,676,859.13)
201908	(1,676,859.13)					-		(1,676,859.13)
201909	(1,676,859.13)					-		(1,676,859.13)
201910	(1,676,859.13)					-		(1,676,859.13)
201911	(1,676,859.13)					-		(1,676,859.13)
201912	(1,676,859.13)					-		(1,676,859.13)
current month entry								
				(90,922.00)				
						(9,135.38)		

**186324 RECON**

End Balance with Interest	GL Wand Balance	Variance	Notes
-	-	0.00	Semi-Annual Compounding
-	-	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	
(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)	(1,576,801.75)	0.00	
(1,676,859.13)	(1,576,801.75)	100,057.38	
(1,676,859.13)			
			Semi-Annual Compounding
			Transfer 186324 Def balance to 186322 for Amortization.
(1,676,859.13)			
(1,676,859.13)			
(1,676,859.13)			
(1,676,859.13)			
(1,676,859.13)			
(1,676,859.13)			

201905 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		9,135.38
431016 ED WA	9,135.38	
186324 ED WA		90,922.00
557322 ED WA	90,922.00	

100,057.38 TTL

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

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

<b>REC Revenue and Expense</b>	<b>Source</b>	<b>201901</b>	<b>201902</b>	<b>201903</b>	<b>201904</b>	<b>201905</b>	<b>201906</b>	<b>201907</b>	<b>201908</b>	<b>201909</b>	<b>201910</b>	<b>201911</b>	<b>201912</b>	<b>Total</b>
Voluntary REC Revenue	456016-ED-AN	(144,120)	(107,154)	(116,699)	(183,481)	(141,546)	-	-	-	-	-	-	-	\$ (693,000)
Voluntary REC Broker Fee Expense	557171-ED-AN	1,676	3,081	2,644	4,930	3,219	-	-	-	-	-	-	-	\$ 15,551
<b>Total</b>		<b>\$ (142,444)</b>	<b>\$ (104,073)</b>	<b>\$ (114,055)</b>	<b>\$ (178,551)</b>	<b>\$ (138,327)</b>	<b>\$ -</b>	<b>\$ (677,449)</b>						
<b>Washington State Share</b>														
Voluntary REC Revenue	65.73%	(94,730)	(70,432)	(76,706)	(120,602)	(93,038)	-	-	-	-	-	-	-	\$ (455,509)
Voluntary REC Broker Fee Expense	65.73%	1,101	2,025	1,738	3,241	2,116	-	-	-	-	-	-	-	\$ 10,222
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (93,629)</b>	<b>\$ (68,407)</b>	<b>\$ (74,968)</b>	<b>\$ (117,361)</b>	<b>\$ (90,922)</b>	<b>\$ -</b>	<b>\$ (445,287)</b>						
<b>Accounting Entries</b>														
186324 ED.WA (201807 thru 201906)	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	
557322.ED.WA	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	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

**Account 186322 ED WA**

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		265,547.00		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		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		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		148,142.00		0.57417%	5,446.25		1,022,614.56
201905	1,022,614.56		136,185.00		0.57417%	6,262.51		1,158,799.56
201906	1,158,799.56					-		1,158,799.56
201907	1,180,968.63					-		1,180,968.63
201908	1,180,968.63					-		1,180,968.63
201909	1,180,968.63					-		1,180,968.63
201910	1,180,968.63					-		1,180,968.63
201911	1,180,968.63					-		1,180,968.63
201912	1,180,968.63					-		1,180,968.63
current month entry			136,185.00					6,262.51

**201905 UPDATE DATE TO CALC JET ENTRY**

JET ENTRY:	DR	CR
186322 ED WA	6,262.51	
419600 ED WA		6,262.51
186322 ED WA	136,185.00	
557324 ED WA		136,185.00

142,447.51 TTL:

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

**186322 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	1,038,521.12	0.00	
1,180,968.63	1,038,521.12	(142,447.51)	
1,180,968.63			-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
1,180,968.63			
1,180,968.63			
1,180,968.63			
1,180,968.63			
1,180,968.63			



## Revenue By Rate Schedule

Data Source: Financial Reporting  
Data Updated Daily

State Code: ALL

Revenue Class: ALL

Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201905	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-54,008	0	0	-385,914
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-12
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-103	0	0	-820
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-14,711	0	0	-86,769
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-154	0	0	-1,018
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-60	0	0	-406
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,447	0	0	-10,726
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-35,013	0	0	-184,234
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,576	0	0	-13,944
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-250	0	0	-1,387
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-809	0	0	-5,536
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-7,968	0	0	-41,855
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-20,659	0	0	-112,485
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	-3
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,343	0	0	-1,406
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,810	0	0	-6,299
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-280	0	0	-1,188
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-722	0	0	-1,228
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-61
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-147	0	0	-574
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-107	0	0	-148
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-7
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-342	0	0	-1,682
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-8	0	0	-39
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-17	0	0	-86
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-33	0	0	-200
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-179	0	0	-893
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-5	0	0	-24
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-16
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-95	0	0	-478
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>-142,853</b>	<b>0</b>	<b>0</b>	<b>-859,438</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>-142,853</b>	<b>0</b>	<b>0</b>	<b>-859,438</b>
			<b>201905 - Total</b>				<b>0</b>	<b>0</b>	<b>-142,853</b>	<b>0</b>	<b>0</b>	<b>-859,438</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>-142,853</b>	<b>0</b>	<b>0</b>	<b>-859,438</b>

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Run Date: Jun 4, 2019

For Internal Use Only

Conversion Factor: 0.953323  
Amort Expense: \$ (136,185)

UE-170485 7-2018 thru 6-2019