

AVISTA CORPORATION  
STATE OF WASHINGTON  
DOCKET NO. UE-011595  
POWER COST DEFERRAL REPORT  
MONTH OF NOVEMBER 2019



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	\$0	\$0
201907	\$0	\$0	\$0
201908	\$0	\$0	\$0
201909	\$0	\$0	\$0
201910	\$0	\$0	\$0
201911	\$0	\$0	\$0
201912			\$0
<b>YTD Totals</b>	\$0	\$0	\$0
<b>Total Deferral</b>	(\$33,223,458)	(\$1,463,382)	(\$34,686,840)

Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of November 2019

ERM Deferral Journal

**Avista Corporation Journal Entry**

Journal: 481-WA ERM  
Team: Resource Accounting  
Type: C  
Category: DJ  
Currency: USD

Last Saved by: Cheryl Kettner  
Submitted by: Cheryl Kettner  
Approved by:

Effective Date: 201911  
Last Update: 12/05/2019 8:10 AM  
Approval Requested: 12/05/2019 8:10 AM


Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	88,722.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	88,722.00	0.00	Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	0.00	Current Year ERM (2019)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	0.00	Current Year ERM Deferral Expense (2019)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	0.00	Current Year ERM Interest Accrual (2019)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	0.00	0.00	Current Year ERM Interest Expense (2019)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	34,761.00	0.00	Interest Expense on 2018 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	34,761.00	Interest Expense on 2018 Pending Balance

**Totals: 123,483.00**

**123,483.00**

Explanation:

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

	12/5/2019
Prepared by Cheryl Kettner	Date
_____ Reviewed by	_____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

# 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	0.35109%

## 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											
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)	(25,183,444)	0.00	
6/30/2019	(24,748,354)		0		(87,018)		(24,748,354)	(25,270,462)	(25,270,462)	0.00	
7/31/2019	(25,270,462)	0	0		(88,722)		(25,270,462)	(25,359,184)	(25,359,184)	0.00	
8/31/2019	(25,270,462)		0		(88,722)		(25,270,462)	(25,447,906)	(25,447,906)	0.00	
9/30/2019	(25,270,462)		0		(88,722)		(25,270,462)	(25,536,628)	(25,536,628)	0.00	
10/31/2019	(25,270,462)		0		(88,722)		(25,270,462)	(25,625,350)	(25,625,350)	0.00	
11/30/2019	(25,270,462)		0		(88,722)		(25,270,462)	(25,714,072)	(25,714,072)	88,722.00	
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	88,722 /		Interest Expense Energy Deferrals
182350 ED WA		88,722 /	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

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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	0.35109%

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)	0.00	
6/30/2019	(9,696,264)				(34,093)		(9,696,264)	(9,900,822)	(9,900,822)	0.00	
7/31/2019	(9,900,822)				(34,761)		(9,900,822)	(9,935,583)	(9,935,583)	0.00	
8/31/2019	(9,900,822)				(34,761)		(9,900,822)	(9,970,344)	(9,970,344)	0.00	
9/30/2019	(9,900,822)				(34,761)		(9,900,822)	(10,005,105)	(10,005,105)	0.00	
10/31/2019	(9,900,822)				(34,761)		(9,900,822)	(10,039,866)	(10,039,866)	0.00	
11/30/2019	(9,900,822)				(34,761)		(9,900,822)	(10,074,627)	(10,039,866)	34,761.00	
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	34,761		Interest Expense on 2018 Pending Balance
186290 ED WA	-	34,761	Interest Expense on 2018 Pending Balance

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line  
No.

WASHINGTON 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	\$122,276,533	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$10,767,043	\$9,877,087	\$13,518,260	\$9,603,516	\$9,375,741	\$8,319,078	\$0
2 447 Sale for Resale	(\$74,374,675)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,641,075)	(\$6,615,371)	(\$5,384,743)	(\$6,909,085)	(\$4,483,809)	(\$4,717,722)	\$0
3 501 Thermal Fuel	\$26,547,571	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$1,171,486	\$1,892,856	\$2,365,484	\$4,533,397	\$2,590,374	\$2,284,461	\$2,491,927	\$0
4 547 CT Fuel	\$65,092,903	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$1,862,247	\$1,822,536	\$5,470,663	\$6,353,653	\$6,121,546	\$6,779,040	\$7,737,574	\$0
5 456 Transmission Revenue	(\$17,424,197)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	(\$1,383,252)	(\$1,745,648)	(\$1,528,953)	(\$1,486,892)	(\$1,347,981)	(\$1,430,613)	(\$1,678,250)	\$0
6 565 Transmission Expense	\$15,841,062	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$1,443,878	\$1,405,484	\$1,336,049	\$1,351,057	\$1,368,573	\$1,378,329	\$1,412,329	\$0
7 557 Broker Fees	\$533,490	\$40,867	\$37,768	\$91,606	\$122,083	\$34,547	\$44,007	\$52,526	\$14,925	\$40,566	\$25,367	\$29,228	\$0
8 <b>Adjusted Actual Net Expense</b>	<b>\$138,492,687</b>	<b>\$14,844,176</b>	<b>\$22,529,181</b>	<b>\$17,147,238</b>	<b>\$5,286,250</b>	<b>\$3,293,308</b>	<b>\$6,545,203</b>	<b>\$10,957,485</b>	<b>\$18,899,657</b>	<b>\$11,467,509</b>	<b>\$13,928,516</b>	<b>\$13,594,164</b>	<b>\$0</b>
	<b>Total through November</b>												
AUTHORIZED NET EXPENSE-SYSTEM	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
9 555 Purchased Power	\$99,282,453	\$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	(\$47,783,833)	(\$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	\$26,170,049	\$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	\$61,669,730	\$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	(\$13,957,988)	(\$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	\$15,958,194	\$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	\$376,750	\$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 Settlement Adjustment	(\$2,771,054)	(\$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 <b>Authorized Net Expense</b>	<b>\$138,944,301</b>	<b>\$18,199,665</b>	<b>\$17,200,889</b>	<b>\$15,081,709</b>	<b>\$10,233,296</b>	<b>\$6,111,472</b>	<b>\$5,882,705</b>	<b>\$9,699,295</b>	<b>\$14,547,927</b>	<b>\$12,481,353</b>	<b>\$13,261,866</b>	<b>\$16,244,124</b>	<b>\$16,930,995</b>
18 <b>Actual - Authorized Net Expense</b>	<b>(\$451,614)</b>	<b>(\$3,355,489)</b>	<b>\$5,328,292</b>	<b>\$2,065,529</b>	<b>(\$4,947,046)</b>	<b>(\$2,818,164)</b>	<b>\$662,498</b>	<b>\$1,258,190</b>	<b>\$4,351,730</b>	<b>(\$1,013,844)</b>	<b>\$666,650</b>	<b>(\$2,649,960)</b>	
19 Resource Optimization - Subtotal	(\$4,161,544)	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)	(\$1,100,871)	(\$1,173,869)	(\$580,578)	\$40,632	(\$594,698)	(\$371,894)	(\$815,023)	
20 <b>Adjusted Net Expense</b>	<b>(\$4,613,158)</b>	<b>(\$2,616,668)</b>	<b>\$2,843,518</b>	<b>\$4,685,277</b>	<b>(\$5,386,084)</b>	<b>(\$3,919,035)</b>	<b>(\$511,371)</b>	<b>\$677,612</b>	<b>\$4,392,362</b>	<b>(\$1,608,542)</b>	<b>\$294,756</b>	<b>(\$3,464,983)</b>	<b>\$0</b>
21 Washington 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 Washington Share	(\$3,032,229)	(\$1,719,936)	\$1,869,044	\$3,079,633	(\$3,540,273)	(\$2,575,982)	(\$336,124)	\$445,394	\$2,887,100	(\$1,057,295)	\$193,743	(\$2,277,533)	\$0
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	(\$736,425)	\$302,672	(\$383,896)	(\$614,997)	\$412,799	\$112,155	(\$87,471)	\$297,602	(\$369,571)	\$217,682	(\$639,355)	\$15,955	
25 <b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$3,768,654)</b>	<b>(\$1,417,264)</b>	<b>\$1,485,148</b>	<b>\$2,464,636</b>	<b>(\$3,127,474)</b>	<b>(\$2,463,827)</b>	<b>(\$423,595)</b>	<b>\$742,996</b>	<b>\$2,517,529</b>	<b>(\$839,613)</b>	<b>(\$445,612)</b>	<b>(\$2,261,578)</b>	
27 <b>Cumulative Balance</b>		<b>(\$1,417,264)</b>	<b>\$67,884</b>	<b>\$2,532,520</b>	<b>(\$594,954)</b>	<b>(\$3,058,781)</b>	<b>(\$3,482,376)</b>	<b>(\$2,739,380)</b>	<b>(\$221,851)</b>	<b>(\$1,061,464)</b>	<b>(\$1,507,076)</b>	<b>(\$3,768,654)</b>	
Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>(\$1,417,264)</b>	<b>\$67,884</b>	<b>\$2,532,520</b>	<b>(\$594,954)</b>	<b>(\$3,058,781)</b>	<b>(\$3,482,376)</b>	<b>(\$2,739,380)</b>	<b>(\$221,851)</b>	<b>(\$1,061,464)</b>	<b>(\$1,507,076)</b>	<b>(\$3,768,654)</b>	





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

Line No.	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	
<b>547 FUEL</b>														
33	NE CT Gas/Oil-547213	\$48,336	(\$152)	\$2,307	\$10,489	\$23,648	(\$2,426)	\$13,904	(\$1,050)	\$683	\$422	\$680	(\$169)	\$0
34	Boulder Park-547216	\$1,308,283	\$30,234	\$205,334	\$152,890	\$10,113	\$14,935	\$54,616	\$100,795	\$207,925	\$114,001	\$238,051	\$179,389	\$0
35	Kettle Falls CT-547211	\$460,615	\$6,111	\$72,905	\$35,599	(\$47)	\$4,027	\$8,818	\$27,249	\$48,356	\$74,541	\$79,841	\$103,215	\$0
36	Coyote Springs2-547610	\$29,889,843	\$2,612,337	\$5,587,117	\$3,604,314	\$1,817,341	\$653,380	\$760,751	\$2,648,262	\$2,763,838	\$2,811,486	\$3,068,999	\$3,562,018	\$0
37	Lancaster-547312	\$29,290,805	\$2,820,838	\$5,983,438	\$3,298,237	\$1,471,291	\$1,149,758	\$831,582	\$2,346,743	\$2,456,056	\$2,572,484	\$3,040,955	\$3,319,423	\$0
38	Rathdrum CT-547310	\$4,095,021	\$50,766	\$534,706	\$570,531	\$45,297	\$42,573	\$152,865	\$348,664	\$876,795	\$548,612	\$350,514	\$573,698	\$0
<b>39</b>	<b>Total 547 Fuel Expense</b>	<b>\$65,092,903</b>	<b>\$5,520,134</b>	<b>\$12,385,807</b>	<b>\$7,672,060</b>	<b>\$3,367,643</b>	<b>\$1,862,247</b>	<b>\$1,822,536</b>	<b>\$5,470,663</b>	<b>\$6,353,653</b>	<b>\$6,121,546</b>	<b>\$6,779,040</b>	<b>\$7,737,574</b>	<b>\$0</b>
<b>40</b>	<b>TOTAL NET EXPENSE</b>	<b>\$139,542,332</b>	<b>\$14,719,055</b>	<b>\$22,646,575</b>	<b>\$17,583,693</b>	<b>\$5,242,443</b>	<b>\$3,198,135</b>	<b>\$6,841,360</b>	<b>\$11,097,863</b>	<b>\$19,020,567</b>	<b>\$11,406,351</b>	<b>\$13,955,433</b>	<b>\$13,830,857</b>	<b>\$0</b>
<b>456 TRANSMISSION REVENUE</b>														
			201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912
41	456100 ED AN	(\$11,512,336)	(\$940,975)	(\$1,206,925)	(\$1,588,507)	(\$992,137)	(\$801,805)	(\$1,217,742)	(\$991,350)	(\$947,027)	(\$830,532)	(\$867,561)	(\$1,127,775)	\$0
45	456120 ED AN - BPA Settlement	(\$847,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$28,794)	(\$63)	\$0	(\$113)	(\$400)	(\$21,159)	(\$5,938)	(\$668)	\$0	(\$453)	\$0	\$0	\$0
47	456030 ED AN - Customer A Trans	(\$1,028,081)	\$0	\$0	(\$134,197)	(\$131,435)	(\$144,449)	(\$101,292)	(\$100,462)	(\$100,000)	(\$100,000)	(\$106,461)	(\$109,785)	\$0
48	456130 ED AN - Ancillary Services Revenue	\$2,305,527	(\$214,294)	(\$255,268)	(\$255,076)	(\$175,722)	(\$184,130)	(\$188,967)	(\$204,764)	(\$208,156)	(\$185,287)	(\$224,882)	(\$208,981)	\$0
49	456017 ED AN - Low Voltage	(\$64,218)	(\$6,438)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0
50	456700 ED WA - Low Voltage	(\$98,538)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	\$0
51	456705 ED AN - Low Voltage	(\$1,539,703)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0
<b>52</b>	<b>Total 456 Transmission Revenue</b>	<b>(\$17,424,197)</b>	<b>(\$1,387,701)</b>	<b>(\$1,693,902)</b>	<b>(\$2,209,602)</b>	<b>(\$1,531,403)</b>	<b>(\$1,383,252)</b>	<b>(\$1,745,648)</b>	<b>(\$1,528,953)</b>	<b>(\$1,486,892)</b>	<b>(\$1,347,981)</b>	<b>(\$1,430,613)</b>	<b>(\$1,678,250)</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>														
53	565000 ED AN	\$15,791,166	\$1,467,419	\$1,534,204	\$1,677,005	\$1,448,591	\$1,439,342	\$1,400,948	\$1,331,513	\$1,346,521	\$1,364,037	\$1,373,793	\$1,407,793	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$49,896	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0
<b>56</b>	<b>Total 565 Transmission Expense</b>	<b>\$15,841,062</b>	<b>\$1,471,955</b>	<b>\$1,538,740</b>	<b>\$1,681,541</b>	<b>\$1,453,127</b>	<b>\$1,443,878</b>	<b>\$1,405,484</b>	<b>\$1,336,049</b>	<b>\$1,351,057</b>	<b>\$1,368,573</b>	<b>\$1,378,329</b>	<b>\$1,412,329</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>														
57	557170 ED AN	\$270,216	\$21,315	\$26,103	\$34,154	\$24,693	\$27,810	\$26,268	\$20,813	\$27,337	\$25,426	\$16,615	\$19,682	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$217,373	\$15,362	\$7,482	\$53,756	\$93,339	\$2,320	\$13,675	\$27,210	(\$16,192)	\$10,439	\$4,539	\$5,443	\$0
60	557018 ED AN	\$45,901	\$4,190	\$4,183	\$3,696	\$4,051	\$4,417	\$4,064	\$4,503	\$3,780	\$4,701	\$4,213	\$4,103	\$0
<b>61</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$533,490</b>	<b>\$40,867</b>	<b>\$37,768</b>	<b>\$91,606</b>	<b>\$122,083</b>	<b>\$34,547</b>	<b>\$44,007</b>	<b>\$52,526</b>	<b>\$14,925</b>	<b>\$40,566</b>	<b>\$25,367</b>	<b>\$29,228</b>	<b>\$0</b>
<b>Other Gas Purchases and Sales</b>														
62	Econ Dispatch-557010	\$373,510	(\$1,474,233)	(\$1,315,566)	(\$3,221,388)	(\$270,280)	\$1,134,947	\$1,320,678	\$1,701,789	\$1,138,595	\$1,357,180	\$434,163	(\$432,375)	\$0
63	Econ Dispatch-557150	(\$14,176,461)	(\$901,820)	(\$932,881)	(\$215,216)	\$101,314	(\$83,446)	(\$226,107)	(\$1,914,467)	(\$2,233,564)	(\$3,120,736)	(\$2,822,611)	(\$1,826,927)	\$0
64	Gas Bookouts-557700	\$4,343,861	\$872,753	\$2,031,932	\$721,925	\$37,881	\$0	\$0	\$0	\$118,440	\$0	\$32,859	\$528,071	\$0
65	Gas Bookouts-557711	(\$4,343,861)	(\$872,753)	(\$2,031,932)	(\$721,925)	(\$37,881)	\$0	\$0	\$0	(\$118,440)	\$0	(\$32,859)	(\$528,071)	\$0
66	Intraco Thermal Gas-557730	\$57,622,310	\$4,906,385	\$11,308,805	\$7,530,576	\$2,058,108	\$2,986,579	\$1,464,224	\$3,530,258	\$5,464,073	\$5,133,970	\$5,391,927	\$7,847,405	\$0
67	Fuel DispatchFin -456010	\$6,042,475	\$2,639,859	\$1,581,251	\$3,230,099	\$291,533	(\$781,355)	(\$780,953)	(\$230,059)	\$208,436	(\$212,303)	(\$69,401)	\$165,368	\$0
68	Fuel Dispatch-456015	(\$12,268,483)	(\$2,364,599)	(\$917,000)	(\$631,570)	(\$100,217)	(\$2,561,606)	(\$1,130,111)	(\$190,255)	(\$3,159,258)	\$0	(\$359,915)	(\$853,952)	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$332,284)	(\$41,138)	(\$37,365)	(\$27,425)	(\$33,247)	(\$34,636)	(\$30,473)	(\$25,386)	(\$28,690)	(\$26,899)	(\$28,564)	(\$18,461)	\$0
70	Intraco Thermal Gas-456730	(\$42,877,060)	(\$2,026,094)	(\$12,172,302)	(\$5,497,562)	(\$2,486,281)	(\$1,761,391)	(\$1,792,234)	(\$3,452,532)	(\$1,349,039)	(\$3,725,958)	(\$2,917,545)	(\$5,696,122)	\$0
71	Fuel Bookouts-456711	\$2,528,157	\$746,325	\$345,718	\$612,250	\$0	\$364,286	\$0	\$0	\$86,563	\$0	\$11,215	\$361,800	\$0
72	Fuel Bookouts-456720	(\$2,528,157)	(\$746,325)	(\$345,718)	(\$612,250)	\$0	(\$364,286)	\$0	\$0	(\$86,563)	\$0	(\$11,215)	(\$361,800)	\$0
<b>73</b>	<b>Other Gas Purchases and Sales Subtotal</b>	<b>(\$5,615,993)</b>	<b>\$738,360</b>	<b>(\$2,485,058)</b>	<b>\$1,167,514</b>	<b>(\$439,070)</b>	<b>(\$1,100,908)</b>	<b>(\$1,174,976)</b>	<b>(\$580,652)</b>	<b>\$40,553</b>	<b>(\$594,746)</b>	<b>(\$371,946)</b>	<b>(\$815,064)</b>	<b>\$0</b>
74	Misc. Power Exp. Actual-557160 ED AN	\$1,453,861	\$436	\$267	\$1,452,099	\$0	\$0	\$1,059	\$0	\$0	\$0	\$0	\$0	\$0
<b>75</b>	<b>Misc. Power Exp. Subtotal</b>	<b>\$1,453,861</b>	<b>\$436</b>	<b>\$267</b>	<b>\$1,452,099</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,059</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Actual 557395	\$588	\$25	\$17	\$135	\$32	\$37	\$48	\$74	\$79	\$48	\$52	\$41	\$0
<b>78</b>	<b>Wind REC Subtotal</b>	<b>\$588</b>	<b>\$25</b>	<b>\$17</b>	<b>\$135</b>	<b>\$32</b>	<b>\$37</b>	<b>\$48</b>	<b>\$74</b>	<b>\$79</b>	<b>\$48</b>	<b>\$52</b>	<b>\$41</b>	<b>\$0</b>
79	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>82</b>	<b>EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>83</b>	<b>Net Resource Optimization</b>	<b>(\$4,161,544)</b>	<b>\$738,821</b>	<b>(\$2,484,774)</b>	<b>\$2,619,748</b>	<b>(\$439,038)</b>	<b>(\$1,100,871)</b>	<b>(\$1,173,869)</b>	<b>(\$580,578)</b>	<b>\$40,632</b>	<b>(\$594,698)</b>	<b>(\$371,894)</b>	<b>(\$815,023)</b>	<b>\$0</b>
<b>84</b>	<b>Adjusted Actual Net Expense</b>	<b>\$134,331,143</b>	<b>\$15,582,997</b>	<b>\$20,044,407</b>	<b>\$19,766,986</b>	<b>\$4,847,212</b>	<b>\$2,192,437</b>	<b>\$5,371,334</b>	<b>\$10,376,907</b>	<b>\$18,940,289</b>	<b>\$10,872,811</b>	<b>\$13,556,622</b>	<b>\$12,779,141</b>	<b>\$0</b>

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

<b>Retail Sales - MWh</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Mar-19</b>	<b>Apr-19</b>	<b>May-19</b>	<b>Jun-19</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>YTD</b>
Total Billed Sales	547,355	516,536	544,642	444,134	407,171	418,743	447,380	475,020	468,096	430,408	454,247	-	5,153,732
Deduct Prior Month Unbilled	(312,515)	(304,564)	(295,589)	(262,441)	(226,759)	(245,868)	(256,648)	(283,505)	(293,509)	(249,327)	(291,182)	-	(3,021,907)
Add Current Month Unbilled	304,564	295,589	262,441	226,759	245,868	256,648	283,505	293,509	249,327	291,182	304,910	-	3,014,302
<b>Total Retail Sales</b>	<b>539,404</b>	<b>507,561</b>	<b>511,494</b>	<b>408,452</b>	<b>426,280</b>	<b>429,523</b>	<b>474,237</b>	<b>485,024</b>	<b>423,914</b>	<b>472,263</b>	<b>467,975</b>	<b>-</b>	<b>5,146,127</b>
<b>Test Year Retail Sales</b>	<b>556,117</b>	<b>486,363</b>	<b>477,535</b>	<b>431,246</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>5,105,463</b>
<b>Difference from Test Year</b>	<b>(16,713)</b>	<b>21,198</b>	<b>33,959</b>	<b>(22,794)</b>	<b>(6,193)</b>	<b>4,830</b>	<b>(16,433)</b>	<b>20,407</b>	<b>(12,020)</b>	<b>35,304</b>	<b>(881)</b>		<b>40,664</b>
<b>Production Rate - \$/MWh</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	
<b>Total Revenue Credit - \$</b>	<b>(\$302,672)</b>	<b>\$383,896</b>	<b>\$614,997</b>	<b>(\$412,799)</b>	<b>(\$112,155)</b>	<b>\$87,471</b>	<b>(\$297,602)</b>	<b>\$369,571</b>	<b>(\$217,682)</b>	<b>\$639,355</b>	<b>(\$15,955)</b>	<b>\$0</b>	<b>\$736,425</b>



### Revenue By Revenue Class

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201911	ED	01	01 RESIDENTIAL	230,280	205,178,371	20,213,381	229,028	2,269,958,097	223,510,018
		21	21 FIRM COMMERCIAL	25,099	168,655,383	18,051,688	25,189	1,979,139,292	207,444,059
		31	31 FIRM- INDUSTRIAL	342	78,117,836	5,122,672	346	834,909,731	55,322,088
		39	39 FIRM-PUMPING-IRRIGATION ONLY	530	531,724	59,268	535	49,291,972	4,059,944
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	451	853,144	384,881	438	9,862,577	4,421,938
		80	80 INTERDEPARTMENT REVENUE	84	910,908	96,222	92	10,571,346	1,108,676
		83	83 MISC-SERVICE REVENUE SNP	0	0	20,144	0	0	187,191
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	277,294
		<b>ED - Summary</b>				<b>256,786</b>	<b>454,247,365</b>	<b>43,973,466</b>	<b>255,629</b>
<b>201911 - Summary</b>				<b>256,786</b>	<b>454,247,365</b>	<b>43,973,466</b>	<b>255,629</b>	<b>5,153,733,015</b>	<b>496,331,208</b>
<b>Overall - Summary</b>				<b>256,786</b>	<b>454,247,365</b>	<b>43,973,466</b>	<b>255,629</b>	<b>5,153,733,015</b>	<b>496,331,208</b>

**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	1,530,355	\$177,865
	01 RESIDENTIAL	3800	01	032	101,973	\$12,578
	01 RESIDENTIAL	3800	01	001	62,821,056	\$5,639,709
	01 RESIDENTIAL	3800	01	022	346,425	\$24,038
<b>01 - Summary</b>					<b>64,799,810</b>	<b>\$5,854,190</b>
21	21 FIRM COMMERCIAL	3800	21	011	17,808,796	\$1,683,587
	21 FIRM COMMERCIAL	3800	21	021	26,947,719	\$1,867,846
	21 FIRM COMMERCIAL	3800	21	025	4,965,524	\$316,361
	21 FIRM COMMERCIAL	3800	21	031	1,143,996	\$104,976
<b>21 - Summary</b>					<b>50,866,035</b>	<b>\$3,972,769</b>
31	31 FIRM-INDUSTRIAL	3800	31	025PG	38,741,000	\$949,155
	31 FIRM- INDUSTRIAL	3800	31	021	3,826,874	\$246,184
	31 FIRM-INDUSTRIAL	3800	31	025	22,338,049	\$1,437,315
	31 FIRM- INDUSTRIAL	3800	31	031	523,232	\$47,377
	31 FIRM- INDUSTRIAL	3800	31	011	259,532	\$23,651
	31 FIRM INDUSTRIAL	3800	31	025P	29,626,027	\$1,616,606
<b>31 - Summary</b>					<b>95,314,714</b>	<b>\$4,320,288</b>
<b>ID - Summary</b>					<b>210,980,559</b>	<b>\$14,147,248</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	012	3,086,251	\$464,823
	01 RESIDENTIAL	2800	01	002	205,766	\$11,780
	01 RESIDENTIAL	2800	01	032	143,627	\$25,097
	01 RESIDENTIAL	2800	01	022	1,624,452	\$136,637
	01 RESIDENTIAL	2800	01	001	121,833,489	\$11,263,952
<b>01 - Summary</b>					<b>126,893,585</b>	<b>\$11,902,289</b>
21	21 FIRM COMMERCIAL	2800	21	011	27,174,825	\$3,340,514
	21 FIRM COMMERCIAL	2800	21	021	60,405,068	\$5,277,095
	21 FIRM COMMERCIAL	2800	21	025	23,724,050	\$1,643,045
	21 FIRM COMMERCIAL	2800	21	031	1,707,396	\$165,079
<b>21 - Summary</b>					<b>113,011,339</b>	<b>\$10,425,733</b>
31	31 FIRM- INDUSTRIAL	2800	31	011	342,218	\$40,237
	31 FIRM- INDUSTRIAL	2800	31	031	386,934	\$37,214
	31 FIRM-INDUSTRIAL	2800	31	025	59,877,532	\$4,008,531
	31 FIRM- INDUSTRIAL	2800	31	021	4,398,782	\$368,716
<b>31 - Summary</b>					<b>65,005,467</b>	<b>\$4,454,698</b>
<b>WA - Summary</b>					<b>304,910,390</b>	<b>\$26,782,720</b>
<b>Overall - Summary</b>					<b>515,890,949</b>	<b>\$40,929,968</b>

Attachment B

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of November 2019

REC Deferral Journal

**Avista Corporation Journal Entry**

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

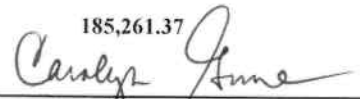
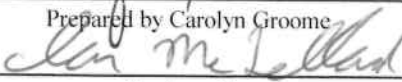
Last Saved by: Carolyn Groome  
 Submitted by: Carolyn Groome  
 Approved by:

Effective Date: 201911  
 Last Update: 12/03/2019 4:07 PM  
 Approval Requested: 12/03/2019 4:08 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	2,483.23 ✓	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	2,483.23	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	73,634.00	WA REC Deferral 201908-202006
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	73,634.00 ✓	0.00	WA REC Deferral 201908-202006
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	427.14 ✓	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	427.14	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	108,717.00 ✓	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	108,717.00	WA Rec Deferral Amort
90	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	0.00	Annual Transfer of Deferral balance to amortization
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	0.00	Annual transfer of Deferral balance to amortization
<b>Totals:</b>						<b>185,261.37</b>	<b>185,261.37</b>	

**Explanation:**

To account for the Washington REC Deferral per Washington Commission Orders.

	<u>12/3/19</u>
Prepared by Carolyn Groome	Date
	<u>12/3/19</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

**DJ475 - Washington REC Deferral - Account 186323**

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

186323 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	(937,728.72)		(1,009,989.00)		0.52917%	(7,634.46)		(1,947,717.72)
201802	(1,947,717.72)		(167,196.00)		0.52917%	(10,749.11)		(2,114,913.72)
201803	(2,114,913.72)		(222,880.00)		0.52917%	(11,781.20)		(2,337,793.72)
201804	(2,337,793.72)		(198,092.00)		0.52917%	(12,895.02)		(2,535,885.72)
201805	(2,535,885.72)		(187,167.00)		0.52917%	(13,914.34)		(2,723,042.72)
201806	(2,723,042.72)		(189,506.00)		0.52917%	(14,910.93)		(2,912,548.72)
201807	(2,984,433.78)	2,984,433.78	-		0.57417%	-		-
201808	-	-	-		0.57417%	-		-
201809	-	-	-		0.57417%	-		-
201810	-	-	-		0.57417%	-		-
201811	-	-	-		0.57417%	-		-
201812	-	-	-		0.57417%	-		-
201901	-	-	-		0.57417%	-		-
201902	-	-	-		0.57417%	-		-
201903	-	-	-		0.57417%	-		-
201904	-	-	-		0.57417%	-		-
201905	-	-	-		0.57417%	-		-
201906	-	-	-		0.57417%	-		-
201907	-	-	(158,513.00)	857,009.74	0.57417%	4,485.63		698,496.74
201908	698,496.74		(78,816.00)		0.57417%	3,784.29		619,680.74
201909	619,680.74		(70,681.00)		0.57417%	3,355.11		548,999.74
201910	548,999.74		(79,693.00)		0.57417%	2,923.41		469,306.74
201911	469,306.74		(73,634.00)		0.57417%	2,483.23		395,672.74
201912	395,672.74							395,672.74
current month entry			(73,634.00)			2,483.23		

186323 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
(1,955,352.18)	(1,955,352.18)	0.00	Semi-Annual Compounding
(2,133,297.29)	(2,133,297.29)	0.00	
(2,367,958.49)	(2,367,958.49)	0.00	
(2,578,945.51)	(2,578,945.51)	0.00	
(2,780,016.85)	(2,780,016.85)	0.00	
(2,984,433.78)	(2,984,433.78)	0.00	
-	-	0.00	Transfer 186323 Def balance to 186322 for Amortization. 201807-201906 Deferrals will be recorded in Def account 186324
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	Semi-Annual Compounding
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
702,962.37	702,962.37	0.00	Semi-Annual Compounding
627,930.66	627,930.66	0.00	
560,604.77	560,604.77	0.00	
483,835.18	483,835.18	0.00	
412,684.41	483,835.18	71,150.77	
412,684.41	483,835.18	71,150.77	

201911 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	2,483.23	
431016 ED WA		2,483.23
186323 ED WA		73,634.00
557322 ED WA	73,634.00	

Misc Def Debit - WA Rec 2  
Interest Exp on Rec Def  
Misc Def Debit - WA Rec 2  
Def Power Supply Exp - RECs

(71,150.77) TTL



**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		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		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		140,278.00		0.57417%	7,056.20		1,299,077.56
201907	1,328,302.83	(1,771,401.27)	134,254.00		0.57417%	(2,158.72)		(308,844.44)
201908	(308,844.44)		113,955.00		0.57417%	(1,446.14)		(194,889.44)
201909	(194,889.44)		111,872.00		0.57417%	(797.83)		(83,017.44)
201910	(83,017.44)		103,062.00		0.57417%	(180.81)		20,034.56
201911	20,034.56		108,717.00		0.57417%	427.14		128,751.56
201912	128,751.56					-		128,751.56
current month entry			108,717.00			427.14		

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	1,180,968.63	0.00	
1,328,302.83	1,328,302.83	0.00	
(311,003.16)	(311,003.16)	0.00	-Semi-Annual Compounding -Transfer 186324 Def balance to 186322 for amortization
(198,494.30)	(198,494.30)	0.00	
(87,420.13)	(87,420.13)	0.00	
15,451.06	15,451.06	0.00	
124,595.20	15,451.06	(109,144.14)	
124,595.20			

201911 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	427.14	
419600 ED WA		427.14
186322 ED WA	108,717.00	
557324 ED WA		108,717.00

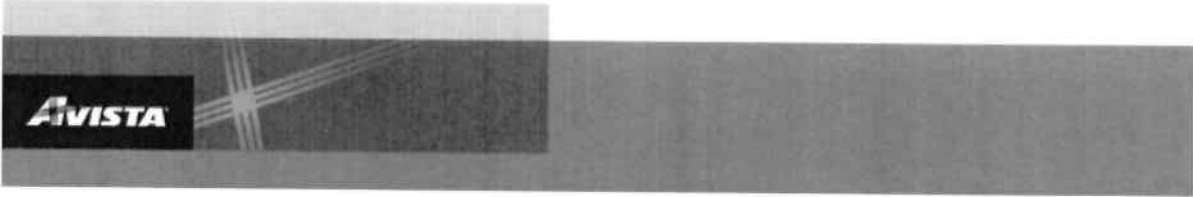
109,144.14 TTL

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

JET ENTRY:	DR	CR
186324 ED WA	-	
186322 ED WA		-

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

REC Revenue and Expense	Source	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	Total
Voluntary REC Revenue	456016-ED-AN	(144,120)	(107,154)	(116,699)	(183,481)	(141,546)	(132,644)	(244,558)	(126,545)	(114,236)	(125,821)	(116,402)	-	\$ (1,553,208)
Voluntary REC Broker Fee Expense	557171-ED-AN	1,676	3,081	2,644	4,930	3,219	3,476	3,400	6,636	6,704	4,579	4,377	-	\$ 44,723
<b>Total</b>		<b>\$ (142,444)</b>	<b>\$ (104,073)</b>	<b>\$ (114,055)</b>	<b>\$ (178,551)</b>	<b>\$ (138,327)</b>	<b>\$ (129,168)</b>	<b>\$ (241,158)</b>	<b>\$ (119,909)</b>	<b>\$ (107,532)</b>	<b>\$ (121,243)</b>	<b>\$ (112,025)</b>	<b>\$ -</b>	<b>\$ (1,508,485)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.73%	(94,730)	(70,432)	(76,706)	(120,602)	(93,038)	(87,187)	(160,748)	(83,178)	(75,087)	(82,702)	(76,511)	-	\$ (1,020,923)
Voluntary REC Broker Fee Expense	65.73%	1,101	2,025	1,738	3,241	2,116	2,285	2,235	4,362	4,406	3,010	2,877	-	\$ 29,396
<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>\$ (84,902)</b>	<b>\$ (158,513)</b>	<b>\$ (78,816)</b>	<b>\$ (70,681)</b>	<b>\$ (79,693)</b>	<b>\$ (73,634)</b>	<b>\$ -</b>	<b>\$ (991,527)</b>
<b>Accounting Entries</b>														
186324 ED WA (201807 thru 201906)		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	



**Revenue By Rate Schedule**

Data Source: Financial Reporting  
Data Updated Daily

State Code: ALL

Revenue Class: /

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
201911	ED	OR	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	0	0	0	0
			<b>OR - Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		WA										
			0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-49,267	0	0	-667,378
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-15
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-83	0	0	-1,255
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-10,979	0	0	-160,007
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-138	0	0	-1,759
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-43	0	0	-653
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,248	0	0	-17,475
			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	-25,370	0	0	-361,612
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,847	0	0	-26,453
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-176	0	0	-2,581
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-682	0	0	-9,672
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-5,776	0	0	-82,892
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-16,758	0	0	-226,750
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	-4
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-35	0	0	-8,747
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-662	0	0	-20,499
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-150	0	0	-3,384
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-82	0	0	-5,203
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-12	0	0	-137
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-55	0	0	-1,804
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-10	0	0	-678
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-13
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-331	0	0	-3,693
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-7	0	0	-85
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-16	0	0	-185
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-40	0	0	-443
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-170	0	0	-1,932
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-5	0	0	-53
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-2
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-36
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-92	0	0	-1,034
			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>-114,040</b>	<b>0</b>	<b>0</b>	<b>-1,606,433</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>-114,040</b>	<b>0</b>	<b>0</b>	<b>-1,606,433</b>
			<b>201911 - Total</b>				<b>0</b>	<b>0</b>	<b>-114,040</b>	<b>0</b>	<b>0</b>	<b>-1,606,433</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>-114,040</b>	<b>0</b>	<b>0</b>	<b>-1,606,433</b>

IM

For Internal Use Only

Conversion Factor 0.953323  
Amort Expense \$ (108,717)

UE-170485 7-2019 thru 6-2020

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