## **AVISTA CORPORATION**

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

MONTH OF NOVEMBER 2019

Avista Utilities ERM Balances and Activity (excluding interest)

Wa Alloc % 65.73%

					Wa Alloc %	65.73%					
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)	
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	\$6,545,203	\$5,882,705	\$662,498	(\$1,173,869)	(\$511,371)	(\$336,124)	(\$87,471)	(\$423,595)	(\$423,595)	\$0	
201907	\$10,957,485	\$9,699,295	\$1,258,190	(\$580,578)	\$677,612	\$445,394	\$297,602	\$742,996	\$742,996	\$0	
201908	\$18,899,657	\$14,547,927	\$4,351,730	\$40,632	\$4,392,362	\$2,887,100	(\$369,571)	\$2,517,529	\$2,517,529	\$0	
201909	\$11,467,509	\$12,481,353	(\$1,013,844)	(\$594,698)	(\$1,608,542)	(\$1,057,295)	\$217,682	(\$839,613)	(\$839,613)	\$0	
201910	\$13,928,516	\$13,261,866	\$666,650	(\$371,894)	\$294,756	\$193,743	(\$639,355)	(\$445,612)	(\$445,612)	\$0	
201911	\$13,594,164	\$16,244,124	(\$2,649,960)	(\$815,023)	(\$3,464,983)	(\$2,277,533)	\$15,955	(\$2,261,578)	(\$2,261,578)	\$0	
201912			\$0		\$0	\$0		\$0	\$0	\$0	
YTD Totals	\$138,492,687	\$138,944,301	(\$451,614)	(\$4,161,544)	(\$4,613,158)	(\$3,032,229)	(\$736,425)	(\$3,768,654)	(\$3,768,654)	\$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	<b>*</b> 0	40
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
YTD Totals	\$0	\$0	\$0
Total Deferral	(\$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

C C

Category: DJ

Type:

Currency: USD

Effective Date: 201911

Last Saved by: Cheryl Kettner Last Update; 12/05/2019 8:10 AM

Submitted by: Cheryl Kettner Approval Requested: 12/05/2019 8:10 AM

Approved by:

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.

Prepared by Cheryl Kettner Date

Reviewed by Date

Approved for Entry Corporate Accounting use Only

# 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

onth Ending	Beg. Balance	Balance Transfer	Amortization	A -15 - 4 - 1			End Balance	Balance with			
12/31/2018		THE STATE OF THE S	Amortization	Adjustments	Interest	Adjustments	before interest	the second second	GLW Balance	Check	Adjustment Notes
1/31/2019	(24,748,354)		VIIIIIIIIIII						(24 740 2EA)	THIRD THE STATE OF	CHILITITE CONTROLLE
2/28/2019	(24,748,354)		0		(87,018)		(24,748,354)		(24,835,372)	0.00	
3/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	(24,922,390)	(24,922,390)	0.00	
4/30/2019	(24,748,354)		0		(87,018)		(24,748,354)	1-1-1-001	(25,009,408)	0.00	
5/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	[	(25,096,426)	0.00	
6/30/2019	(24,748,354)		0		(87,018)		(24,748,354)		(25,183,444)	0.00	
7/31/2019	(25,270,462)	0	0		(87,018)		(24,748,354)		(25,270,462)	0.00	
8/31/2019	(25,270,462)		0		(88,722)		(25,270,462)		(25,359,184)	0.00	
9/30/2019	(25,270,462)		0		(88,722) (88,722)		(25,270,462)	(25,447,906)	(25,447,906)	0.00	
10/31/2019	(25,270,462)		0		(88,722)		(25,270,462)	(25,536,628)	(25,536,628)	0.00	
11/30/2019	(25,270,462)		0				(25,270,462)	(25,625,350)	(25,625,350)	0.00	
12/31/2019			0		(88,722)		(25,270,462)	(25,714,072)	(25,625,350)	88,722.00	

Entry: 182350 ED WA 557290 ED WA 431600 ED WA 182350 ED WA		Credi 0 88,722 /	Regulatory Asset ERM Approved For Recovery  WA ERM Amortization Interest Expense Energy Deferrals  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	0.35109%

#### Account 186290

		Balance				Interest	End Balance	Balance with			
		Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2018								HIHHHH	0	THE STATE OF THE S	
1/31/2019		(9,696,264)			(34,093)		(9,696,264)	(9,730,357)	(9,730,357)	0.00	<u> </u>
2/28/2019	(9,696,264)	0			(34,093)		(9,696,264)		1 1 1 1 1 1		
3/31/2019	(9,696,264)				(34,093)		(9,696,264)			1000000	
4/30/2019	(9,696,264)				(34,093)		(9,696,264)	-			
5/31/2019	1-1				(34,093)		(9,696,264)	(9,866,729)			
6/30/2019	(9,696,264)				(34,093)		(9,696,264)	(9,900,822)	- Indiana and the same		
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)				
9/30/2019	(9,900,822)				(34,761)		(9,900,822)				
10/31/2019	(9,900,822)				(34,761)		(9,900,822)	- A			
11/30/2019	(9,900,822)				(34,761)		(9,900,822)		(10,039,866)		
12/31/2019							1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(.5,000,000)	57,701,00	

Entry:	200			
	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		1000 (1000 (1000)	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	Adjusted Actual Net Expense	\$138,492,687	\$14,844,176	\$22,529,181	\$17,147,238	\$5,286,250	\$3,293,308	\$6,545,203	\$10,957,485	\$18,899,657	\$11,467,509	\$13,928,516	\$13,594,164	\$0_
		Total through												
	AUTHORIZED NET EXPENSE-SYSTEM	November	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	Authorized Net Expense	\$138,944,301	\$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	Actual - Authorized Net Expense	(\$451,614)	(\$3,355,489)	\$5,328,292	\$2,065,529	(\$4,947,046)	(\$2,818,164)	\$662,498	\$1,258,190	\$4,351,730	(\$1,013,844)	\$666,650	(\$2,649,960)	
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	Adjusted Net Expense	(\$4,613,158)	(\$2,616,668)	\$2,843,518	\$4,685,277	(\$5,386,084)	(\$3,919,035)	(\$511,371)	\$677,612	\$4,392,362	(\$1,608,542)	\$294,756	(\$3,464,983)	\$0
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	Net Power Cost (+) Surcharge (-) Rebate	(\$3,768,654)	(\$1,417,264)	\$1,485,148	\$2,464,636	(\$3,127,474)	(\$2,463,827)	(\$423,595)	\$742,996	\$2,517,529	(\$839,613)	(\$445,612)	(\$2,261,578)	
27	Cumulative Balance		(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)	(\$3,058,781)	(\$3,482,376)	(\$2,739,380)	(\$221,851)	(\$1,061,464)	(\$1,507,076)	(\$3,768,654)	
Defe	ral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Defe	ral Amount, Monthly Entry		\$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	
	pany Band Gross Margin Impact, ulative		(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)	(\$3,058,781)	(\$3,482,376)	(\$2,739,380)	(\$221,851)	(\$1,061,464)	(\$1,507,076)	(\$3,768,654)	

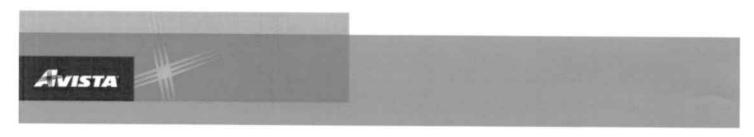
Line														
No.		TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
	555 PURCHASED POWER	\$25,000,540	PO 054 577	PO 450 704	P7 004 00C	£4 757 500	fo 044 000	f0 404 050	©2 470 C47	<b>#7 400 000</b>	PO 540 040	£4 702 44E	£4 007 004	<b>6</b> 0
1 2	Short-Term Purchases Chelan County PUD (Rocky Reach Slice)	\$35,900,510 \$14,055,635	\$2,854,577 \$1,277,785	\$3,156,734 \$1,277,785	\$7,001,996 \$1,277,785	\$1,757,522 \$1,277,785	\$2,214,282 \$1,277,785	\$2,424,058 \$1,277,785	\$3,479,617 \$1,277,785	\$7,463,399 \$1,277,785	\$2,516,919 \$1,277,785	\$1,793,415 \$1,277,785	\$1,237,991 \$1,277,785	\$0 <b>\$</b> 0
3	Douglas County PUD (Wells Settlement)	\$734,497	\$63,699	\$55,709	\$57,590	\$39,998	\$67,634	\$57,526	\$121,244	\$124,899	\$37,471	\$39,480	\$69,247	\$0
4	Douglas County PUD (Wells)	\$1,682,428	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$0
5 6	Grant County PUD (Priest Rapids/Wanapum) Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$8,661,162 \$7,910,918	\$776,466 \$2,751,195	\$776,466 \$2.485.973	\$776,466 \$1,358,266	\$896,502 \$1,315,484	\$776,466 \$0	\$776,466 \$0	\$776,466 \$0	\$776,466 \$0	\$776,466 \$0	\$776,466 \$0	\$776,466 \$0	\$0 \$0
7	Inland Power & Light - Deer Lake	\$9,216	\$973	\$1,128	\$1,326	\$1,015	\$700	\$633	\$616	\$712	\$746	\$24	\$1,343	<b>\$</b> 0
8	Small Power	\$1,264,723	\$137,301	\$160,032	\$130,122	\$164,292	\$134,892	\$155,759	\$115,371	\$56,688	\$54,123	\$67,753	\$88,390	\$0
9	Stimson Lumber	\$1,750,540 \$1,972,844	\$175,035 \$278,635	\$112,639 \$269,107	\$116,166 \$250,887	\$88,987 \$301,774	\$158,545 \$332,525	\$160,694 \$204,948	\$223,005	\$204,295 \$2,646	\$185,887 \$19,886	\$74,994 \$141,726	\$250,293 \$156,592	\$0 \$0
10 11	City of Spokane-Upriver City of Spokane - Waste-to-Energy	\$4,963,650	\$584,639	\$427,257	\$466,708	\$424,403	\$265,006	\$390,567	\$14,118 \$482,286	\$464,242	\$487,904	\$597,266	\$373,372	\$0 \$0
12	Clearwater Power Company	\$12,651	\$1,297	\$1,364	\$1,397	\$1,286	\$955	\$1,187	\$1,003	\$955	\$1,117	\$1,058	\$1,032	\$0
13 14	Rathdrum Power, LLC (Lancaster PPA ) Palouse Wind	\$25,744,010 \$16,920,711	\$2,434,351 \$1,921,037	\$2,347,256 \$1,708,936	\$2,433,715 \$1,266,884	\$2,283,549 \$2,031,088	\$2,161,515 \$1,632,368	\$2,100,743 \$1,626,459	\$2,362,015 \$1,146,307	\$2,412,726 \$960,549	\$2,362,607 \$1,499,481	\$2,426,736 \$1,786,735	\$2,418,797 \$1,340,867	\$0 \$0
15	WPM Ancillary Services	\$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	<b>\$</b> 0
16	Non-Mon. Accruals	(\$1,612,489)	(\$336,895)	(\$717,182)	(\$527,151)	(\$257,975)	\$22,739	\$1,248,303	(\$480,458)	(\$588,206)	\$44,889	\$14,473	(\$35,026)	\$0
17	Total 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
	(1) Effective November, 2008, WNP-3 purchase expen	se has been adjus	ted to reflect the	mid-point price,	per Settlemen	t Agreement, Ca	ause No. U-86-9	99						
		3 \$127,954,831	\$12,768,901	\$21,966,758	\$19,455,012	\$10,031,182	\$8,212,223	\$8,486,038	\$8,799,683	\$10,003,601	\$8,912,204	\$10,021,783	\$9,297,446	\$0
	55503	0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55510 55531:		(\$144,322) \$0	(\$10,040,160) \$0	(\$6,252,272) \$0	\$580,826 \$0	\$811,234 \$0	\$455,600 \$0	\$1,257,360 \$0	\$3,813,320 \$0	\$9,096 \$0	(\$992,012) \$0	(\$1,355,892)	\$0 \$0
	55531		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	55538	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55555 55570		(\$336,895)	(\$717,182)	(\$527,151) \$2,081,290	(\$257,975)	\$22,739	\$1,248,303	(\$480,458)	(\$588,206)	\$44,889	\$14,473	(\$35,026)	\$0 \$0
	55570 55571		\$757,208 \$214,294	\$981,187 \$255,268	\$2,081,290	\$117,370 \$175,722	\$162,260 \$184,130	\$398,160 \$188,967	\$106,223 \$204,764	\$90,950 \$208,156	\$459,536 \$185,287	\$113,350 \$224,882	\$208,760 \$208,981	\$0 \$0
		(\$84,070)	(\$4,422)	(\$3,884)	(\$7,855)	(\$8,320)	(\$10,096)	(\$10,025)	(\$10,485)	(\$9,561)	(\$7,496)	(\$6,735)	(\$5,191)	**
	WNP3 Mid Poir		32,572.80	29,432.70	16,081.20	15,574.68	- -	- #40.707.042	- *0.077.007	- 640 E40 000	- #0 C02 F4C	- *0 275 744	- *0 240 070	-
		\$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
	447 SALES FOR RESALE													
18	Short-Term Sales	(\$57,967,185)	(\$5,667,231)	(\$1,839,796)	(\$6,130,300)	(\$9,008,080)	(\$7,461,700)	(\$5,925,220)	(\$5,181,353)	(\$4,169,722)	(\$5,591,067)	(\$3,365,547)	(\$3,627,169)	\$0
19	Nichols Pumping Index Sale	(\$1,592,895)	(\$120,724)	(\$304,137)	(\$375,125)	(\$60,162)	(\$45,193)	(\$61,644)	(\$104,422)	(\$139,139)	(\$135,088)	(\$124,139)	(\$123,122)	\$0
20 21	Sovereign Power/Kaiser Load Following Pend Oreille DES	(\$136,348) (\$607,622)	(\$12,804) (\$63,475)	(\$11,620) (\$58,476)	(\$12,663) (\$58,414)	(\$12,424) (\$50,505)	(\$12,082) (\$54,144)	(\$12,073) (\$54,456)	(\$12,467) (\$52,981)	(\$12,668) (\$49,092)	(\$12,296) (\$50,837)	(\$12,663) (\$60,377)	(\$12,588) (\$54,865)	\$0 <b>\$</b> 0
	Merchant Ancillary Services	(\$14,070,625)	(\$1,090,562)	(\$1,486,418)	(\$1,399,685)	(\$1,642,181)	(\$1,644,969)	(\$1,587,682)	(\$1,264,148)	(\$1,014,122)	(\$1,119,797)	(\$921,083)	(\$899,978)	\$0_
23	Total 447 Sales 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
														-
	447 SALES FOR RESALE 44700	0 (\$58,163,473)	(\$4.960.460)	(\$13,245,616)	(\$1E 027 120)	(\$3,949,003)	(\$2,622,751)	(\$2,112,158)	(\$3,491,018)	(\$3,195,151)	(\$4,067,254)	(\$2,413,989)	(\$3,177,232)	\$0
	44700	\$1,163,320	\$29,529	\$114,980	\$148,778	\$56,427	\$74,697	\$104,242	\$166,096	\$186,398	\$118,416	\$98,911	\$64,846	Φ0
	44710	\$27,681,934	\$1,068,874	\$14,873,040	\$15,815,277	(\$3,816,360)	(\$3,223,110)	(\$2,013,200)	\$103,320	\$847,284	\$499,584	\$1,381,656	\$2,145,569	\$0
	44715i 44770i		(\$1,052,740) (\$833,441)	(\$2,314,837) (\$1,386,328)	(\$4,458,320) (\$2,800,022)	(\$1,109,013) (\$137,500)	(\$1,380,032) (\$237,793)	(\$1,432,404) (\$410,906)	(\$1,796,712) (\$128,145)	(\$1,896,146) (\$104,850)	(\$1,681,205) (\$473,542)	(\$2,288,972) (\$115,450)	(\$2,427,466) (\$214,480)	\$0 \$0
	44770		(\$214,294)	(\$255,268)	(\$2,000,022)	(\$137,500)	(\$184,130)	(\$410,906)	(\$204,764)	(\$208,156)	(\$185,287)	(\$224,882)	(\$214,460)	\$0 \$0
	44772	0 (\$14,070,625)	(\$1,090,562)	(\$1,486,418)	(\$1,399,685)	(\$1,642,181)	(\$1,644,969)	(\$1,587,682)	(\$1,264,148)	(\$1,014,122)	(\$1,119,797)	(\$921,083)	(\$899,978)	\$0
		(\$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
	501 FUEL-DOLLARS													
24	Kettle Falls Wood-501110	\$5,441,126	\$776,613	\$610,601	\$632,850	(\$22,216)	\$0	\$272,220	\$656,265	\$640,827	\$645,386	\$608,280	\$620,300	\$0
25 26	Kettle Falls Gas-501120 Colstrip Coal-501140	\$17,189 \$20,889,629	\$788 \$2,068,317	\$5,300 \$857,176	(\$3,247) \$2,215,754	\$20 \$2,009,290	(\$5,519) \$1,172,871	\$6,030 \$1,573,560	\$162 \$1,691,988	(\$8) \$3,868,707	(\$4) \$1,944,992	\$10,408	\$3,259 \$1,822,521	\$0 \$0
27		\$199,627	\$2,066,317	\$16,718	\$2,215,754	\$6,678	\$4,134	\$1,573,569 \$41,037	\$17,069	\$23,871	\$1,944,992	\$1,664,444 \$1,329	\$45,847	\$0 \$0
	Total 501 Fuel Expense	\$26,547,571	\$2,866,380			\$1,993,772			\$2,365,484		\$2,590,374	\$2,284,461	\$2,491,927	\$0
	. Stat. 551 1 doi Experio	ψ±0,071,011	ψ <u>z</u> ,σσσ,σσσ	ψ1,-03,133	Ψ2,001,003	ψ1,000,112	ψ.,,+ου	ψ1,032,030	ψ <u>2,000,704</u>	ψ-,000,001	ψ <u>-</u> ,000,014	Ψ <u>-,-</u> 0 <del>-,-0</del> 1	Ψ±,+01,021	Ψ0
20	501 FUEL-TONS Kettle Falls	441,789	55,618	49,341	52,895	_	_	22,799	54,446	53,493	53,160	50,054	49,983	_
	Colstrip	893,626	94,382	84,400	99,623	69,067	42,755	66,682	79,898	98,708	92,076	70,212	95,823	1
	501 FUEL-COST PER TON													
	Kettle Falls	wood	\$13.96	\$12.38	\$11.96		<b>*</b> ·	\$11.94	\$12.05	\$11.98	\$12.14	\$12.15	\$12.41	
32	Colstrip	coal	\$21.91	\$10.16	\$22.24	\$29.09	\$27.43	\$23.60	\$21.18	\$39.19	\$21.12	\$23.71	\$19.02	

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

Line <u>No.</u>		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
	547 FUEL	-												
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
39	Total 547 Fuel Expense	\$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
40	TOTAL NET EXPENSE	\$139,542,332	\$14,719,055	\$22,646,575	\$17,583,693	\$5,242,443	\$3,198,135	\$6,841,360	\$11,097,863	\$19,020,567	\$11,406,351	\$13,955,433	\$13,830,857	\$0
		,,												
	456 TRANSMISSION REVENUE		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
52	Total 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
	ECE TO ANOMICCION EVDENCE													
53	565 TRANSMISSION EXPENSE 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	\$13,731,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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
	Total 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
	- Can Coo Transmission Expense	<b>V.0,0.1,002</b>	<b>V</b> 1,111,000	<b>V</b> 1,000,1 10	<b>V</b> 1,001,011	<b>V</b> 1,100,121	<b>V</b> 1,110,010	<b>V</b> .,.00,.0.	<b>V</b> 1,000,010	<b>V</b> .,00.,00.	<b>V.,000,0.0</b>	<b>V.,0.0,020</b>	¥1,112,020	
	557 Broker & Related Fees													
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 \$50,750	\$0	\$0	\$0	\$0 \$07.240	\$0	\$0	\$0 \$4.530	\$0 \$5 443	\$0 \$0
59 60	557165 ED AN 557018 ED AN	\$217,373 \$45,901	\$15,362 \$4,190	\$7,482 \$4,183	\$53,756 \$3,696	\$93,339 \$4,051	\$2,320 \$4,417	\$13,675 \$4,064	\$27,210 \$4,503	(\$16,192) \$3,780	\$10,439 \$4,701	\$4,539 \$4,213	\$5,443 \$4,103	\$0 \$0
61	Total 557 ED AN Broker & Related 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
01				· · · ·			· · · ·	· · ·	. ,	<u> </u>			. ,	
60	Other Gas Purchases and Sales Econ Dispatch-557010	\$373,510	(\$4 474 000)	(\$4.24E.ECC)	(\$2.224.200)	(\$270.200)	¢1 124 047	\$1,320,678	\$1,701,789	\$1,138,595	\$1,357,180	\$434,163	(\$432,375)	\$0
63	Econ Dispatch-557150	(\$14,176,461)	(\$1,474,233) (\$901,820)	(\$1,315,566) (\$932,881)	(\$3,221,388) (\$215,216)	(\$270,280) \$101,314	\$1,134,947 (\$83,446)	(\$226,107)	(\$1,914,467)	(\$2,233,564)	(\$3,120,736)	(\$2,822,611)	(\$1,826,927)	\$0 \$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)		(\$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
73	Other Gas Purchases and Sales Subtotal	(\$5,615,993)	\$738,360	(\$2,485,058)	\$1,167,514	(\$439,070)	(\$1,100,908)	(\$1,174,976)	(\$580,652)	\$40,553	(\$594,746)	(\$371,946)	(\$815,064)	\$0
7.	Micc. Power Evp. Actual 557450 ED AN	\$1.453.861	\$436	\$267	\$1.452.099	\$0	\$0	\$1,059	\$0	\$0	\$0	\$0	\$0	<b>6</b> 0
_	Misc. Power Exp. Actual-557160 ED AN  Misc. Power Exp. Subtotal		\$436 \$436	\$267 \$267	\$1,452,099	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$1,059 \$1,059	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0
- 73	misc. i owei Exp. Subtotal	\$1,453,861	φ <del>+</del> 30	φ <b>2</b> 01	ψ1, <del>4</del> 32,099	20	\$0	φ1,039	<b>\$</b> 0	\$0	ΨU	<b>\$</b> 0	φυ	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	· · · · · · · · · · · · · · · · · · ·	\$588	\$25	\$17	\$135	\$32	\$37	\$48	\$74	\$79	\$48	\$52	\$41	\$0_
78	Wind REC Subtotal	\$588	\$25	\$17	\$135	\$32	\$37	\$48	\$74	\$79	\$48	\$52	\$41	\$0
79	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0
	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	Net Resource Optimization	(\$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)	
_		*****	A.= =		<b>A.A. B. C. C. C. C. C. C. C. C</b>		****		A	A	<b>A</b>	***		
84	Adjusted Actual Net Expense	\$134,331,143	\$15,582,997	\$20,044,407	\$19,766,986	\$4,847,212	\$2,192,437	\$5,371,334	\$10,376,907	\$18,940,289	\$10,872,811	\$13,556,622	\$12,779,141	

# 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	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
Total Retail Sales	539,404	507,561	511,494	408,452	426,280	429,523	474,237	485,024	423,914	472,263	467,975	-	5,146,127
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	5,105,463
Difference from Test Year	(16,713)	21,198	33,959	(22,794)	(6,193)	4,830	(16,433)	20,407	(12,020)	35,304	(881)		40,664
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)	(\$112,155)	\$87,471	(\$297,602)	\$369,571	(\$217,682)	\$639,355	(\$15,955)	\$0	\$736,425



# **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	
		31	31 FIRM- INDUSTRIAL	342	78,117,836	5,122,672	346	834,909,731	55,322,088
39 51	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
	ED - Sum	mary		256,786	454,247,365	43,973,466	255,629	5,153,733,015	
201911 - Summary				256,786	454,247,365	43,973,466	255,629	5,153,733,015	496,331,208
Overall - Summary				256,786	454,247,365	43,973,466	255,629	5,153,733,015	496,331,208
Dago 3 of A							100000000000000000000000000000000000000		.000,000,000,000,000,000,000,000,000,00

Page 2 of 4

Run Date: Dec 4, 2019

For Internal Use Only

# **Current Month Journal Entry**

	iction:	

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	
		01 RESIDENTIAL	3800	01	032	101,973	\$177,86
		01 RESIDENTIAL	3800	01	001	62,821,056	\$12,57
		01 RESIDENTIAL	3800	01	022	346,425	\$5,639,70
01 - Summary		SHIP OF SHIP O			UZZ	64,799,810	\$24,03
	21	21 FIRM COMMERCIAL	3800	21	011	17,808,796	\$5,854,19
		21 FIRM COMMERCIAL	3800	21	021		\$1,683,58
		21 FIRM COMMERCIAL	3800	21	025	26,947,719	\$1,867,84
		21 FIRM COMMERCIAL	3800	21	031	4,965,524	\$316,36
21 - Summary		10 = 1/2,000 to 10 = 0.000 to		21	031	1,143,996	\$104,976
	31	31 FIRM-INDUSTRIAL	3800	31	025PG	50,866,035	\$3,972,769
		31 FIRM- INDUSTRIAL	3800	31	025FG	38,741,000	\$949,155
		31 FIRM-INDUSTRIAL	3800	31		3,826,874	\$246,184
		31 FIRM- INDUSTRIAL	3800		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	\$23,65
31 - Summary	100	311 KW INDOSTRIAL	3800	31	025P	29,626,027	\$1,616,606
ID - Summary						95,314,714	54,320,288
Jurisdiction: WA		Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, where the Owner, where the Owner, which is the Owner, whic				210,980,559	\$14.147,248
Revenue Class	7.7	Revenue Class Desc	Town Code	Revenue Class	Bata Cabalit	0 11 1 10 17 17	
	01	01 RESIDENTIAL	2800	TO SERVICE STREET, STR	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
		01 RESIDENTIAL	2800	01	012	3,086,251	\$464,823
		01 RESIDENTIAL	2800	01	002	205,766	\$11,780
		01 RESIDENTIAL		01	032	143,627	\$25,097
		01 RESIDENTIAL	2800 2800	01	022	1,624,452	\$136,637
1 - Summary	-	OT RESIDENTIAL	2800	01	001	121,833,489	\$11,263,952
MAIN BOSHILLIANS AND	21	21 FIRM COMMERCIAL	0000			126,893,585	\$11,902,289
	4.1	21 FIRM COMMERCIAL	2800	21	011	27,174,825	\$3,340,514
		21 FIRM COMMERCIAL	2800	21	021	60,405,068	\$5,277,095
			2800	21	025	23,724,050	\$1,643,045
21 - Summary	_	21 FIRM COMMERCIAL	2800	21	031	1,707,396	\$165,079
51 - Summary	31	of Cipit Indicators			The Park Street	113,011,339	\$10,425,733
	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 - Summary		31 FIRM- INDUSTRIAL	2800	31	021	4,398,782	\$368,716
VA - Summary						65,005,467	\$4,454,698
Overall - Summary	_	THE RESERVE OF STREET				304,910,390	\$26,782,720
						515,890,949	

# Attachment B

Avista Corporation

Monthly Power Cost Deferral Report

Month of November 2019

REC Deferral Journal

#### **Avista Corporation Journal Entry**

Journal:

475-WASHINGTION REC DEFERRAL

Team:

Type:

Resource Accounting

C

Category: DJ

Last Saved by: Submitted by:

Approved by:

Carolyn Groome

Carolyn Groome

Effective Date: 201911

Last Update: 12/03/2019 4:07 PM

Approval Requested: 12/03/2019 4:08 PM

Currency: USD

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
					Totals:	185,261.37	185,261.37

Explanation:

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

Prepared by Carolyn Groome Date 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

Account	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)		(187,157.00)		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%	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(2,012,040.72
201808			1 (4)		0.57417%			
201809			- 190		0.57417%	127		
201810					0.57417%			-
201811					0.57417%	12		
201812					0.57417%			-
201901					0.57417%			-
201902					0.57417%			
201903					0.57417%			•
201904					0.57417%			
201905					0.57417%	-		-
201906	19.		-		0.57417%	-		•
201907			(158,513.00)	857,009,74	0.57417%	4.465.63		
201908	698,496.74		(78,816.00)	001,005.74	0.57417%	1776-1771-1715-17-17		698,496.74
201909	619,680.74		(70,681.00)		0.57417%	3,784,29 3,355,11		619,680.74
201910	548,999.74		(79,693.00)	-	0.57417%	2,923.41	-(-)	548,999.74
201911	469,306.74	/	(73,634.00)	$f_1$	0.57417%	2,483,23	Hart	469,306.74
201912	395.672.74		1,01004,001	/	0.3741776	2,405.23	()	395,672.74
current month entry			(73,634,00)			2,483.23		395,672.74

	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	
- 20		0.00	
98.5	8	0.00	
	*	.0.00	
9	+	0.00	Semi-Annual Compounding
(4)		0.00	
(40)	à l	0.00	
9.1	91	0.00	
(*)	*	0.00	
	- 2	0.00	
702,962.37	702,962,37	0.00	Semi-Annual Compounding
627,930.66	627,930.66	0.00	22.00
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	1
186323 ED WA	(2)	2,483.23		
431016 ED WA		- demonstrate		2,483.23
186323 ED WA			1	73.634.00
557322 ED WA		73,634.00		2.2.45 m. 17.85 g.

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		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)		103,052.00		0.57417%	(180.81)		20,034.56
201911	20,034.56	( H )	108,717.00	(50 T - 11 T	0.57417%	427.14	31	128,751.56
201912	128,751.56				5.57.711.30	727.14	/	128,751.56
current month entry			108,717.00			427.14		120,751.56

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	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

186322 ED WA	427.14	/
419600 ED WA		427.14
186322 ED WA	108,717.00	/
557324 ED WA		1/108,717.00

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

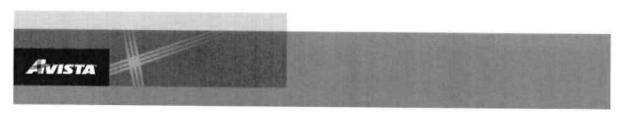
 JET ENTRY:
 DR
 CR

 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	204007	201000	*****					
Voluntary REC Revenue	456016-ED-AN	(144,120)	(107,154)	(116,699)	The state of the s	The state of the s		201907	201908	201909	201910	201911	201912		Total
Voluntary REC Broker Fee Expense	557171-ED-AN	1.676	3,081	2.644	(183,481)	(141,546)	(132,644)	(244,558)	(126,545)	(114, 236)	(125,821)	(116,402)	-	S	(1,553,208)
Total		\$ (142,444)			4,930	3,219	3,476	3,400	6.636	6.704	4 579	4 377	-	6	44,723
		3 (142,444)	\$ (104,073) \$	(114,055) \$	(178,551) \$	(138,327) \$	(129,168) \$	(241,158)	\$ (119,909) \$	(107,532)			9	•	(1,508,485)
Washington State Share											1	+ 1,0207		-	(1,000,405)
Voluntary REC Revenue	65.73%	(94.730)	(70,432)	(76 760)	1400 0001										
Voluntary REC Broker Fee Expense	65.73%	1,101	2.025	(76,706)	(120,602)	(93,038)	(87,187)	(160,748)	(83, 178)	(75,087)	(82,702)	(76,511)	-	5	(1,020,923)
Total Surcharge (+) or Rebate (-)	49671 8279			1,738	3,241	2,116	2,285	2,235	4.362	4.406	3.010	2.877		•	29,396
get / or mount   /		\$ (93,629)	\$ (68,407) \$	(74,968) \$	(117,361) \$	(90,922) \$	(84,902) \$	(158,513)	\$ (78,816) \$	(70,681)		\$ (73,634)	¢ .	- 0	(991,527)
Accounting Entries											1	/ 1 / 1	4	- 4	(331,321)
186324.ED.WA (201807 thru 201906)		Credit	Credit	Con dia	6 11							11/			
557322 ED WA		2000 0000		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit		_	
		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	Jsage I	YTD Revenue Am
01911		OR	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	(	0	0		0	TTO NEVERBE AII
IM	-	OR - Total					(	0	0	0	0	
		WA.	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	(	.0	-49,267	0	0	-667,37
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	(	0	-1	0	0	-1
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL		0	-83		0	-1,2
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0	-10,979	0	0	-160,0
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	- 0	0	-138	0	0	-1,7
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-43		D	-6
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0	-1,248	0	0	-17,4
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0	0		0	216
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0	-25,370	0	0	-361,6
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0	-1,847		0	-26,4
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-176		0	-2,5
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0	-682		0	-9,6
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0	-5,776	7.	0	-82,8
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-16,758	·	0	-226,7
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0		0	-220,7
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-35		0	-8,7
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-662		0	-20,4
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-150		0	-3,3
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	-82		0	
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-12		0	-5,2
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0		-55		0	-1,86
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0		-10		0	-1,8
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1		0	
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0		-331	0	0	2.5
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0		-7		0	-3,6
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0		-16	37.0	0	
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-40		0	-1
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0		-170		0	-4
			0047	0047 - AREA LIGHT-COM&INDUS		31 FIRM- INDUSTRIAL	0		-170		- 5	-1,9
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0		0		0	. 5
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0		-3		Ψ.	
			0048	0048 - AREA LGHT-FARM&RESID		01 RESIDENTIAL	0		-92	0	0	-
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0		0		0	-1,0
			0048	0048 - AREA LGHT-FARM&RESID		80 INTERDEPARTMENT REVENUE	0		0		0	
		WA - Total					0	0	nint threather	0	0	
	ED - Total						0	0	-114,040	0	0	-1,606,43
1911 - Total							0	0	-114,040	0	0	-1,606,43
erall - Total							0		-114,040	0	0	-1,606,43
ge 1 of 4								Run Date: Dec 3, 201	-114,040	0	0	-1,606,43

For Internal Use Only

 Conversion Factor
 0.953323

 Amort Expense
 \$ (108,717)

0.953323 UE-170485 7-2019 thru 6-2020

