

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-17 ____

EXHIBIT NO. ____ (WGJ-2)

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line
No.

	WASHINGTON ACTUALS	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	555 Purchased Power	\$149,062,066	\$13,993,633	\$13,763,477	\$13,932,523	\$11,975,351	\$10,399,522	\$10,545,763	\$11,108,309	\$11,524,042	\$9,475,204	\$10,973,661	\$15,876,866	\$15,493,715
2	447 Sale for Resale	(\$118,815,968)	(\$10,291,009)	(\$10,637,878)	(\$11,228,965)	(\$9,817,050)	(\$10,187,127)	(\$9,220,527)	(\$7,751,745)	(\$8,241,051)	(\$8,656,636)	(\$9,857,750)	(\$12,282,577)	(\$10,643,653)
3	501 Thermal Fuel	\$28,753,178	\$2,753,922	\$2,300,883	\$2,083,055	\$2,266,480	\$662,548	\$1,809,764	\$2,719,360	\$4,274,445	\$2,817,096	\$2,965,120	\$1,734,697	\$2,365,808
4	547 CT Fuel	\$77,198,985	\$9,063,065	\$6,579,384	\$5,500,996	\$3,000,674	\$3,859,806	\$3,886,295	\$7,216,368	\$8,760,031	\$8,586,774	\$6,799,505	\$5,461,797	\$8,484,290
5	456 Transmission Revenue	(\$17,262,836)	(\$1,328,449)	(\$1,116,884)	(\$1,158,440)	(\$1,302,590)	(\$1,407,227)	(\$1,571,973)	(\$1,590,124)	(\$1,588,380)	(\$1,667,748)	(\$1,636,700)	(\$1,458,275)	(\$1,436,046)
6	565 Transmission Expense	\$17,251,359	\$1,376,369	\$1,599,865	\$1,438,139	\$1,405,327	\$1,375,315	\$1,371,935	\$1,435,945	\$1,427,257	\$1,552,705	\$1,404,984	\$1,418,680	\$1,444,838
7	557 Broker Fees	\$424,850	\$35,918	\$36,649	\$23,939	\$35,762	\$41,688	\$36,375	\$25,811	\$19,866	\$29,299	\$24,450	\$45,634	\$69,459
8	Adjusted Actual Net Expense	\$136,611,634	\$15,603,449	\$12,525,496	\$10,591,247	\$7,563,954	\$4,744,525	\$6,857,632	\$13,163,924	\$16,176,210	\$12,136,694	\$10,673,270	\$10,796,822	\$15,778,411
		Total through												
	AUTHORIZED NET EXPENSE-SYSTEM	December	Jan/16	Feb/16	Mar/16	Apr/16	May/16	Jun/16	Jul/16	Aug/16	Sep/16	Oct/16	Nov/16	Dec/16
9	555 Purchased Power	\$119,877,283	\$12,809,205	\$11,591,985	\$10,660,401	\$10,031,882	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,883,689	\$8,186,793	\$11,995,843	\$12,493,230
10	447 Sale for Resale	(\$88,017,825)	(\$6,583,991)	(\$6,331,583)	(\$7,373,144)	(\$9,451,450)	(\$8,788,449)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
11	501 Thermal Fuel	\$29,122,180	\$2,666,114	\$2,503,517	\$2,494,287	\$2,179,004	\$1,851,578	\$1,612,580	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,628,470	\$2,755,227
12	547 CT Fuel	\$77,826,224	\$9,014,456	\$7,698,692	\$7,292,619	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
13	456 Transmission Revenue	(\$15,801,624)	(\$1,305,692)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,506,921)	(\$1,586,833)	(\$1,599,620)	(\$1,447,883)	(\$1,304,804)	(\$1,285,929)	(\$1,197,858)	(\$1,199,571)
14	565 Transmission Expense	\$17,219,220	\$1,485,367	\$1,417,562	\$1,557,827	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
15	557 Broker Fees	\$700,376	\$67,876	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
16	Settlement Adjustment	(\$2,255,424)	(\$130,554)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)
17	Authorized Net Expense	\$138,670,410	\$18,022,781	\$15,682,567	\$13,358,676	\$8,069,870	\$4,171,316	\$3,983,007	\$7,742,804	\$12,904,239	\$11,169,238	\$11,853,243	\$15,093,313	\$16,619,356
18	Actual - Authorized Net Expense	(\$2,058,776)	(\$2,419,332)	(\$3,157,071)	(\$2,767,429)	(\$505,916)	\$573,209	\$2,874,625	\$5,421,120	\$3,271,971	\$967,456	(\$1,179,973)	(\$4,296,491)	(\$840,945)
19	Resource Optimization - Subtotal	(\$13,416,561)	(\$1,670,162)	(\$126,333)	(\$485,617)	(\$505,286)	(\$1,204,148)	(\$1,126,929)	(\$2,280,672)	(\$1,336,273)	(\$1,696,593)	(\$949,592)	(\$600,472)	(\$1,434,484)
20	Adjusted Net Expense	(\$15,475,337)	(\$4,089,494)	(\$3,283,404)	(\$3,253,046)	(\$1,011,202)	(\$630,939)	\$1,747,696	\$3,140,448	\$1,935,698	(\$729,137)	(\$2,129,565)	(\$4,896,963)	(\$2,275,429)
21	Washington Allocation		64.86%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
22	Washington Share	(\$10,020,227)	(\$2,652,446)	(\$2,124,691)	(\$2,105,046)	(\$654,349)	(\$408,281)	\$1,130,934	\$2,032,184	\$1,252,590	(\$471,825)	(\$1,378,042)	(\$3,168,825)	(\$1,472,430)
23	Washington 100% Activity (EIA 937)	\$458,971	\$266,163	\$5,438	\$5,438	\$181,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$1,134,568	\$77,754	\$542,838	\$440,594	\$435,724	\$206,430	(\$274,144)	(\$388,493)	(\$116,730)	(\$48,891)	\$252,236	\$431,245	(\$423,995)
25	Net Power Cost (+) Surcharge (-) Rebate	(\$8,426,688)	(\$2,308,529)	(\$1,576,415)	(\$1,659,014)	(\$36,693)	(\$201,851)	\$856,790	\$1,643,691	\$1,135,860	(\$520,716)	(\$1,125,806)	(\$2,737,580)	(\$1,896,425)
27	Cumulative Balance		(\$2,308,529)	(\$3,884,944)	(\$5,543,958)	(\$5,580,651)	(\$5,782,502)	(\$4,925,712)	(\$3,282,021)	(\$2,146,161)	(\$2,666,877)	(\$3,792,683)	(\$6,530,263)	(\$8,426,688)
	Deferral Amount, Cumulative (Customer)		\$0	\$0	(\$1,157,969)	(\$1,185,488)	(\$1,336,877)	(\$694,284)	\$0	\$0	\$0	\$0	(\$1,897,697)	(\$3,320,016)
	Deferral Amount, Monthly Entry		\$0	\$0	(\$1,157,969)	(\$27,519)	(\$151,389)	\$642,593	\$694,284	\$0	\$0	\$0	(\$1,897,697)	(\$1,422,319)
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$3,320,016	\$0	\$0	\$1,157,969	\$27,519	\$151,389	(\$642,593)	(\$694,284)	\$0	\$0	\$0	\$1,897,697	\$1,422,319
	Company Band Gross Margin Impact, Cumulative		(\$2,308,529)	(\$3,884,944)	(\$4,385,989)	(\$4,395,163)	(\$4,445,625)	(\$4,231,428)	(\$3,282,021)	(\$2,146,161)	(\$2,666,877)	(\$3,792,683)	(\$4,632,566)	(\$5,106,672)

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

Line No.		TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
555 PURCHASED POWER														
1	Short-Term Purchases	\$51,348,744	\$3,724,065	\$3,534,857	\$4,742,755	\$4,181,604	\$3,391,033	\$4,429,364	\$5,035,985	\$5,592,099	\$3,089,229	\$3,695,043	\$5,111,242	\$4,821,468
2	Chelan County PUD (Rocky Reach Slice)	\$12,412,764	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397
3	Douglas County PUD (Wells Settlement)	\$1,081,255	\$7,941	\$52,590	\$130,766	\$150,689	\$173,528	\$127,917	\$87,298	\$62,566	\$43,396	\$101,302	\$110,981	\$32,281
4	Douglas County PUD (Wells)	\$1,851,656	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$157,342	\$157,342	\$157,342	\$157,342
5	Grant County PUD (Priest Rapids/Wanapum)	\$7,145,592	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466
6	Bonneville Power Admin. (WNP-3) ¹	\$15,636,549	\$3,182,991	\$2,876,135	\$1,571,428	\$1,521,948	\$0	\$0	\$0	\$0	\$0	\$0	\$3,189,057	\$3,294,990
7	Inland Power & Light - Deer Lake	\$7,670	\$505	\$517	\$1,152	\$670	\$558	\$550	\$525	\$645	\$600	\$587	\$633	\$728
8	Small Power	\$1,328,675	\$148,489	\$179,736	\$144,771	\$134,880	\$118,779	\$115,707	\$88,096	\$70,622	\$48,671	\$71,978	\$109,671	\$97,275
9	Stimson Lumber	\$1,856,226	\$154,074	\$143,960	\$120,136	\$97,983	\$131,037	\$130,972	\$198,444	\$191,301	\$152,739	\$177,817	\$172,715	\$185,048
10	City of Spokane-Upriver	\$3,001,559	\$290,963	\$433,302	\$428,478	\$337,508	\$352,975	\$112,449	\$8,903	\$0	\$2,147	\$179,560	\$445,138	\$410,136
11	City of Spokane - Waste-to-Energy	\$5,663,558	\$179,092	\$475,957	\$440,063	\$458,837	\$457,393	\$333,511	\$596,389	\$589,314	\$589,515	\$577,120	\$545,708	\$420,659
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$25,358,632	\$2,291,398	\$2,222,770	\$2,144,775	\$2,041,651	\$2,081,678	\$1,923,752	\$1,947,743	\$2,189,656	\$2,223,978	\$2,149,829	\$2,023,576	\$2,117,826
14	Palouse Wind	\$20,524,997	\$2,014,951	\$1,894,190	\$2,352,918	\$1,216,297	\$1,715,067	\$1,419,523	\$1,241,871	\$1,006,166	\$1,371,939	\$1,920,657	\$2,239,080	\$2,132,338
15	WPM Ancillary Services	\$1,822,832	\$159,500	\$143,002	\$126,079	\$122,216	\$113,744	\$140,979	\$137,362	\$134,983	\$154,371	\$169,426	\$176,404	\$244,766
16	Non-Mon. Accruals	\$21,357	\$57,015	\$23,812	(\$53,447)	(\$71,581)	\$81,081	\$28,390	(\$16,956)	(\$95,959)	\$11,414	\$143,137	(\$34,544)	(\$51,005)
17	Total 555 Purchased Power	\$149,062,066	\$13,993,633	\$13,763,477	\$13,932,523	\$11,975,351	\$10,399,522	\$10,545,763	\$11,108,309	\$11,524,042	\$9,475,204	\$10,973,661	\$15,876,866	\$15,493,715

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

555 PURCHASED POWER

555000	\$123,814,413	\$12,165,313	\$11,172,330	\$10,466,744	\$8,821,585	\$7,910,479	\$8,403,820	\$10,371,706	\$11,642,065	\$8,155,360	\$8,836,247	\$12,001,866	\$13,866,898
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$16,646,297	\$1,073,575	\$1,927,903	\$3,114,788	\$2,844,465	\$2,083,875	\$1,061,674	(\$7,851)	(\$469,902)	\$465,483	\$1,659,301	\$3,036,036	(\$143,050)
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	\$21,357	\$57,015	\$23,812	(\$53,447)	(\$71,581)	\$81,081	\$28,390	(\$16,956)	(\$95,959)	\$11,414	\$143,137	(\$34,544)	(\$51,005)
555700	\$4,921,826	\$193,750	\$185,160	\$108,291	\$93,953	\$210,343	\$910,900	\$624,048	\$312,855	\$688,576	\$165,550	\$281,600	\$1,146,800
555710	\$1,822,832	\$159,500	\$143,002	\$126,079	\$122,216	\$113,744	\$140,979	\$137,362	\$134,983	\$154,371	\$169,426	\$176,404	\$244,766
WNP3 Mid Point	\$1,835,341	\$344,479.50	\$311,270.00	\$170,068.00	\$164,713.00	-	-	-	-	-	-	\$415,504.32	\$429,306.43
	\$149,062,066	\$13,993,633	\$13,763,477	\$13,932,523	\$11,975,351	\$10,399,522	\$10,545,763	\$11,108,309	\$11,524,042	\$9,475,204	\$10,973,661	\$15,876,866	\$15,493,715

447 SALES FOR RESALE

18	Short-Term Sales	(\$107,089,000)	(\$9,145,032)	(\$9,432,598)	(\$9,964,540)	(\$8,673,892)	(\$9,040,411)	(\$8,385,283)	(\$6,969,973)	(\$7,576,092)	(\$8,014,765)	(\$9,040,029)	(\$11,028,817)	(\$9,817,568)
19	Nichols Pumping Index Sale	\$953,030	\$86,485	\$51,605	\$36,444	\$28,689	\$40,502	\$64,104	\$123,217	\$141,456	\$116,965	\$95,891	\$59,816	\$107,856
20	Sovereign Power/Kaiser Load Following	\$148,562	\$11,801	\$11,143	\$12,810	\$12,326	\$12,683	\$12,256	\$12,676	\$12,715	\$12,264	\$12,747	\$12,855	\$12,856
21	Pend Oreille DES	\$600,529	\$53,367	\$52,121	\$55,282	\$47,873	\$50,386	\$42,377	\$45,879	\$42,932	\$54,095	\$55,091	\$58,673	
22	Merchant Ancillary Services	(\$13,429,089)	(\$1,297,630)	(\$1,320,149)	(\$1,368,961)	(\$1,232,046)	(\$1,250,287)	(\$953,981)	(\$963,544)	(\$861,583)	(\$814,032)	(\$980,454)	(\$1,380,952)	(\$1,005,470)
23	Total 447 Sales for Resale	(\$118,815,968)	(\$10,291,009)	(\$10,637,878)	(\$11,228,965)	(\$9,817,050)	(\$10,187,127)	(\$9,220,527)	(\$7,751,745)	(\$8,241,051)	(\$8,656,636)	(\$9,857,750)	(\$12,282,577)	(\$10,643,653)

447 SALES FOR RESALE

447000	(\$68,567,383)	(\$6,496,636)	(\$5,424,454)	(\$4,367,257)	(\$3,765,345)	(\$4,588,663)	(\$5,381,226)	(\$5,685,309)	(\$6,783,336)	(\$5,990,230)	(\$5,621,186)	(\$6,333,211)	(\$8,130,530)
447100	(\$30,007,999)	(\$2,146,443)	(\$3,541,393)	(\$5,250,573)	(\$4,598,265)	(\$4,021,805)	(\$1,868,310)	(\$334,206)	(\$150,714)	(\$1,009,283)	(\$2,918,491)	(\$4,090,020)	(\$78,496)
447313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$4,988,665)	(\$190,800)	(\$208,880)	(\$116,095)	(\$99,178)	(\$212,628)	(\$876,031)	(\$631,324)	(\$310,435)	(\$688,720)	(\$168,193)	(\$301,990)	(\$1,184,391)
447710	(\$1,822,832)	(\$159,500)	(\$143,002)	(\$126,079)	(\$122,216)	(\$113,744)	(\$140,979)	(\$137,362)	(\$134,983)	(\$154,371)	(\$169,426)	(\$176,404)	(\$244,766)
447720	(\$13,429,089)	(\$1,297,630)	(\$1,320,149)	(\$1,368,961)	(\$1,232,046)	(\$1,250,287)	(\$953,981)	(\$963,544)	(\$861,583)	(\$814,032)	(\$980,454)	(\$1,380,952)	(\$1,005,470)
	(\$118,815,968)	(\$10,291,009)	(\$10,637,878)	(\$11,228,965)	(\$9,817,050)	(\$10,187,127)	(\$9,220,527)	(\$7,751,745)	(\$8,241,051)	(\$8,656,636)	(\$9,857,750)	(\$12,282,577)	(\$10,643,653)

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$6,318,355	\$605,629	\$648,276	\$532,607	\$564,829	\$123,503	\$393,317	\$605,641	\$608,240	\$532,298	\$578,899	\$545,094	\$580,022
25	Kettle Falls Gas-501120	\$14,966	\$6,552	(\$1,238)	\$1,537	\$1,740	\$2,778	(\$95)	\$214	\$1,857	\$618	(\$327)	\$507	\$823
26	Colstrip Coal-501140	\$22,221,266	\$2,120,032	\$1,637,450	\$1,538,966	\$1,698,966	\$520,491	\$1,386,491	\$2,089,876	\$3,629,601	\$2,267,163	\$2,381,265	\$1,177,914	\$1,773,051
27	Colstrip Oil-501160	\$198,591	\$21,709	\$16,395	\$9,945	\$945	\$15,776	\$30,051	\$23,629	\$34,747	\$17,017	\$5,283	\$11,182	\$11,912
28	Total 501 Fuel Expense	\$28,753,178	\$2,753,922	\$2,300,883	\$2,083,055	\$2,266,480	\$662,548	\$1,809,764	\$2,719,360	\$4,274,445	\$2,817,096	\$2,965,120	\$1,734,697	\$2,365,808

501 FUEL-TONS

29	Kettle Falls	547,411	52,760	52,312	47,910	49,319	8,740	44,127	50,829	50,644	43,334	47,990	46,772	52,674
30	Colstrip	929,720	98,075	81,222	70,154	66,206	29,832	45,977	93,974	96,201	97,060	89,541	84,251	77,227

501 FUEL-COST PER TON

31	Kettle Falls Exhibit No. _____(WJG-2).xls	wood	\$11.48	\$12.39	\$11.12	\$11.45	\$14.13	\$8.91	\$11.92	\$12.01	\$12.28	\$12.06	\$11.65	\$11.01
----	--	------	---------	---------	---------	---------	---------	--------	---------	---------	---------	---------	---------	---------

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

Line No.	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
32 Colstrip	coal	\$21.62	\$20.16	\$21.94	\$25.66	\$17.45	\$30.16	\$22.24	\$37.73	\$23.36	\$26.59	\$13.98	\$22.96	
<u>547 FUEL</u>														
33 NE CT Gas/Oil-547213		\$44,015	\$49	\$6,936	(\$217)	\$1,249	\$1,728	\$1,816	\$2,084	\$958	\$12,802	\$11,172	\$1,605	\$3,833
34 Boulder Park-547216		\$564,208	\$43,934	\$4,942	\$7,792	\$33,927	\$75,378	\$19,204	\$58,175	\$175,625	\$74,651	\$7,157	\$14,467	\$48,956
35 Kettle Falls CT-547211		\$130,673	\$13,299	(\$1,229)	\$6,888	\$1,778	\$4,494	\$15,459	\$21,979	\$51,819	\$4,676	\$3,432	\$269	\$7,809
36 Coyote Springs2-547610		\$42,164,697	\$4,550,173	\$3,662,342	\$2,926,444	\$1,221,907	\$1,253,656	\$3,342,564	\$4,889,246	\$4,205,317	\$4,525,940	\$3,570,333	\$3,398,981	\$4,617,794
37 Lancaster-547312		\$32,739,569	\$4,373,672	\$2,889,442	\$2,552,994	\$1,727,538	\$2,377,237	\$412,106	\$1,957,978	\$3,801,985	\$3,908,088	\$3,187,037	\$1,974,880	\$3,576,612
38 Rathdrum CT-547310		\$1,555,823	\$81,938	\$16,951	\$7,095	\$14,275	\$147,313	\$95,146	\$286,906	\$524,327	\$60,617	\$20,374	\$71,595	\$229,286
39 Total 547 Fuel Expense		\$77,198,985	\$9,063,065	\$6,579,384	\$5,500,996	\$3,000,674	\$3,859,806	\$3,886,295	\$7,216,368	\$8,760,031	\$8,586,774	\$6,799,505	\$5,461,797	\$8,484,290
<hr/>														
40 TOTAL NET EXPENSE		\$136,198,261	\$15,519,611	\$12,005,866	\$10,287,609	\$7,425,455	\$4,734,749	\$7,021,295	\$13,292,292	\$16,317,467	\$12,222,438	\$10,880,536	\$10,790,783	\$15,700,160
<hr/>														
<u>456 TRANSMISSION REVENUE</u>			201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612
41 456100 ED AN		(\$10,319,670)	(\$812,195)	(\$617,128)	(\$665,591)	(\$673,083)	(\$737,296)	(\$982,412)	(\$1,028,415)	(\$1,033,112)	(\$1,095,457)	(\$1,048,895)	(\$856,536)	(\$769,550)
45 456120 ED AN - BPA Settlement		(\$3,192,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)
46 456020 ED AN - Sale of excess BPA Trans		(\$286,769)	\$0	\$0	(\$10,016)	(\$93,901)	(\$133,737)	(\$30,662)	(\$6,427)	(\$2,365)	\$0	\$0	(\$6,956)	(\$2,705)
47 456130 ED AN - Ancillary Services Revenue		(\$1,823,478)	(\$159,500)	(\$143,002)	(\$126,079)	(\$122,216)	(\$113,744)	(\$140,979)	(\$137,362)	(\$134,983)	(\$154,371)	(\$169,426)	(\$176,404)	(\$245,412)
48 456017 ED AN - Low Voltage		(\$60,240)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)
49 456700 ED WA - Low Voltage		(\$101,241)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,781)	(\$8,781)	(\$8,781)
50 456705 ED AN - Low Voltage		(\$1,479,438)	(\$77,412)	(\$77,412)	(\$77,412)	(\$134,048)	(\$143,108)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)

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

Line No.	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
51 Total 456 Transmission Revenue	(\$17,262,836)	(\$1,328,449)	(\$1,116,884)	(\$1,158,440)	(\$1,302,590)	(\$1,407,227)	(\$1,571,973)	(\$1,590,124)	(\$1,588,380)	(\$1,667,748)	(\$1,636,700)	(\$1,458,275)	(\$1,436,046)
565 TRANSMISSION EXPENSE													
52 565000 ED AN	\$17,226,999	\$1,374,339	\$1,597,835	\$1,436,109	\$1,403,297	\$1,373,285	\$1,369,905	\$1,433,915	\$1,425,227	\$1,550,675	\$1,402,954	\$1,416,650	\$1,442,808
53 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 565710 ED AN	\$24,360	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030
55 Total 565 Transmission Expense	\$17,251,359	\$1,376,369	\$1,599,865	\$1,438,139	\$1,405,327	\$1,375,315	\$1,371,935	\$1,435,945	\$1,427,257	\$1,552,705	\$1,404,984	\$1,418,680	\$1,444,838
557 Broker & Related Fees													
56 557170 ED AN	\$411,466	\$35,543	\$36,274	\$23,564	\$35,387	\$41,688	\$36,375	\$22,909	\$19,271	\$25,577	\$22,795	\$43,573	\$68,510
57 557172 ED AN	\$1,500	\$375	\$375	\$375	\$375	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 557165 ED AN	\$11,884	\$0	\$0	\$0	\$0	\$0	\$0	\$2,902	\$595	\$3,722	\$1,655	\$2,061	\$949
59 Total 557 ED AN Broker & Related Fees	\$424,850	\$35,918	\$36,649	\$23,939	\$35,762	\$41,688	\$36,375	\$25,811	\$19,866	\$29,299	\$24,450	\$45,634	\$69,459
RESOURCE OPTIMIZATION													
60 Econ Dispatch-557010	\$46,952,081	\$3,554,533	\$3,401,868	\$4,730,932	\$5,396,722	\$5,932,343	\$4,909,733	\$4,744,644	\$2,820,623	\$3,166,571	\$3,247,774	\$2,132,711	\$2,913,627
61 Econ Dispatch-557150	(\$32,047,013)	(\$4,400,743)	(\$1,532,123)	(\$2,088,815)	(\$879,906)	(\$1,685,047)	(\$747,310)	(\$5,740,010)	(\$3,707,216)	(\$4,636,059)	(\$3,425,445)	(\$96,763)	(\$3,107,576)
62 Gas Bookouts-557700	\$1,194,155	\$200,335	\$146,030	\$180,037	\$0	\$0	\$38,456	\$0	\$15,098	\$356,896	\$131,067	\$126,236	\$0
63 Gas Bookouts-557711	(\$1,194,155)	(\$200,335)	(\$146,030)	(\$180,037)	\$0	\$0	(\$38,456)	\$0	(\$15,098)	(\$356,896)	(\$131,067)	(\$126,236)	\$0
64 Intraco Thermal Gas-557730	\$51,205,291	\$2,751,487	\$4,645,223	\$2,366,339	\$2,073,340	\$1,468,332	\$1,559,224	\$5,162,595	\$6,996,264	\$7,927,979	\$7,681,504	\$2,999,948	\$5,573,056
65 Fuel DispatchFin -456010	(\$30,421,161)	(\$1,894,955)	(\$1,958,501)	(\$2,842,316)	(\$3,730,666)	(\$3,937,353)	(\$2,834,192)	(\$3,496,459)	(\$1,983,033)	(\$2,335,252)	(\$2,096,578)	(\$1,733,224)	(\$1,578,632)
66 Fuel Dispatch-456015	(\$5,096,993)	(\$12,189)	(\$73,353)	(\$627,696)	(\$947,007)	(\$1,026,064)	(\$384,956)	(\$87,105)	(\$249,511)	(\$74,417)	(\$679,301)	(\$580,898)	(\$354,496)
67 Intraco Thermal Gas-456730	(\$44,009,614)	(\$1,668,568)	(\$4,609,447)	(\$2,024,110)	(\$2,417,801)	(\$1,956,399)	(\$3,629,487)	(\$2,864,415)	(\$5,213,487)	(\$5,745,596)	(\$5,677,568)	(\$3,322,262)	(\$4,880,474)
68 Fuel Bookouts-456711	\$17,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,950
69 Fuel Bookouts-456720	(\$17,950)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$17,950)
70 Resource Optimizatn Subtotal	(\$13,417,409)	(\$1,670,435)	(\$126,333)	(\$485,666)	(\$505,318)	(\$1,204,188)	(\$1,126,988)	(\$2,280,750)	(\$1,336,360)	(\$1,696,774)	(\$949,614)	(\$600,488)	(\$1,434,495)
71 Misc. Power Exp. Actual-557160 ED AN	\$394	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121	\$0	\$0	\$0
72 Misc. Power Exp. Subtotal	\$394	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121	\$0	\$0	\$0
73 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 Wind REC Exp Actual 557395	\$454	\$0	\$0	\$49	\$32	\$40	\$59	\$78	\$87	\$60	\$22	\$16	\$11
75 Wind REC Subtotal	\$454	\$0	\$0	\$49	\$32	\$40	\$59	\$78	\$87	\$60	\$22	\$16	\$11
76 WA EIA937 Requirement (EWEB) - Expense	\$437,219	\$260,725	\$0	\$0	\$176,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$21,752	\$5,438	\$5,438	\$5,438	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 EWEB REC WA EIA 937 Compliance	\$458,971	\$266,163	\$5,438	\$5,438	\$181,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80 Net Resource Optimization	(\$13,416,561)	(\$1,670,162)	(\$126,333)	(\$485,617)	(\$505,286)	(\$1,204,148)	(\$1,126,929)	(\$2,280,672)	(\$1,336,273)	(\$1,696,593)	(\$949,592)	(\$600,472)	(\$1,434,484)
81 Adjusted Actual Net Expense	\$123,654,044	\$14,199,450	\$12,404,601	\$10,111,068	\$7,240,600	\$3,540,377	\$5,730,703	\$10,883,252	\$14,839,937	\$10,440,101	\$9,723,678	\$10,196,350	\$14,343,927

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Adjustment Calculation - 2016

Retail Sales - MWh	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD
Total Billed Sales	568,164	493,703	455,358	424,541	419,370	393,720	490,276	472,849	463,990	410,362	421,141	527,919	5,541,393
Deduct Prior Month Unbilled	(246,831)	(226,595)	(196,875)	(205,495)	(184,275)	(190,230)	(237,646)	(223,202)	(227,074)	(188,152)	(212,897)	(235,658)	(2,574,930)
Add Current Month Unbilled	226,595	196,875	205,495	184,275	190,230	237,646	223,202	227,074	188,152	212,897	235,658	283,778	2,611,877
Total Retail Sales	547,928	463,983	463,978	403,321	425,325	441,136	475,832	476,721	425,068	435,107	443,902	576,039	5,578,340
Test Year Retail Sales	552,475	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964	5,650,372
Difference from Test Year	(4,547)	(34,664)	(28,135)	(27,824)	(13,182)	17,506	24,808	7,454	3,122	(16,107)	(27,538)	27,075	(72,032)
¹Production Rate - \$/MWh	\$17.10	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	
Total Revenue Credit - \$	(\$77,754)	(\$542,838)	(\$440,594)	(\$435,724)	(\$206,430)	\$274,144	\$388,493	\$116,730	\$48,891	(\$252,236)	(\$431,245)	\$423,995	(\$1,134,568)

¹Includes Power Supply and Transmission