

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line
No.

| WASHINGTON ACTUALS | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 |
|--|----------------------|----------------------|-----------------------|----------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 1 555 Purchased Power | \$16,833,261 | \$15,418,244 | \$148,516 | \$143,838 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 447 Sale for Resale | (\$14,027,524) | (\$9,676,671) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 501 Thermal Fuel | \$2,809,889 | \$1,451,692 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 547 CT Fuel | \$6,964,296 | \$4,564,678 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 456 Transmission Revenue | (\$1,346,464) | (\$1,432,165) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 565 Transmission Expense | \$1,537,140 | \$1,480,382 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 557 Broker Fees | \$64,248 | \$38,145 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 Adjusted Actual Net Expense | \$12,834,846 | \$11,844,305 | \$148,516 | \$143,838 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| AUTHORIZED NET EXPENSE-SYSTEM | Jan/18 | Feb/18 | Mar/18 | Apr/18 | May/18 | Jun/18 | Jul/18 | Aug/18 | Sep/18 | Oct/18 | Nov/18 | Dec/18 |
| 9 555 Purchased Power | \$12,127,251 | \$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 | (\$7,154,528) | (\$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 | \$2,667,343 | \$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 | \$8,481,668 | \$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 | (\$1,306,342) | (\$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 | \$1,503,379 | \$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 | \$57,500 | \$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 | (\$193,170) | (\$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 | \$16,183,101 | \$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 | (\$3,348,255) | (\$3,838,262) | (\$13,210,160) | (\$7,926,032) | | | | | | | | |
| 19 Resource Optimization - Subtotal | (\$641,912) | (\$1,114,849) | \$0 | \$0 | | | | | | | | |
| 20 Adjusted Net Expense | (\$3,990,167) | (\$4,953,111) | (\$13,210,160) | (\$7,926,032) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 Washington Allocation | 64.71% | 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 | (\$2,582,037) | (\$3,205,158) | (\$8,548,295) | (\$5,128,935) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 Washington 100% Activity (EIA 937) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate | \$166,826 | \$276,446 | | | | | | | | | | |
| 25 Net Power Cost (+) Surcharge (-) Rebate | (\$2,415,211) | (\$2,928,712) | #VALUE! | #VALUE! | | | | | | | | |
| 27 Cumulative Balance | (\$2,415,211) | (\$5,343,923) | #VALUE! | #VALUE! | | | | | | | | |
| Deferral Amount, Cumulative (Customer) | \$0 | (\$1,007,942) | #VALUE! | #VALUE! | | | | | | | | |
| Deferral Amount, Monthly Entry | \$0 | (\$1,007,942) | #VALUE! | #VALUE! | | | | | | | | |
| Acct 557280 Entry; (+) Rebate, (-) Surcharge | \$0 | \$1,007,942 | #VALUE! | #VALUE! | | | | | | | | |
| Company Band Gross Margin Impact, Cumulative | (\$2,415,211) | (\$4,335,981) | #VALUE! | #VALUE! | | | | | | | | |

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

| Line No. | TOTAL | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 |
|----------------------------|--|---------------------|---------------------|---------------------|------------------|------------------|------------|------------|------------|------------|------------|------------|------------|
| 555 PURCHASED POWER | | | | | | | | | | | | | |
| 1 | Short-Term Purchases | \$9,609,295 | \$5,222,009 | \$4,094,932 | \$148,516 | \$143,838 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | Chelan County PUD (Rocky Reach Slice) | \$1,943,671 | \$726,733 | \$1,216,938 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | Douglas County PUD (Wells Settlement) | \$149,158 | \$67,917 | \$81,241 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | Douglas County PUD (Wells) | \$307,480 | \$153,740 | \$153,740 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | Grant County PUD (Priest Rapids/Wanapum) | \$1,236,908 | \$618,454 | \$618,454 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | Bonneville Power Admin. (WNP-3) ¹ | \$7,128,354 | \$3,744,667 | \$3,383,687 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | Inland Power & Light - Deer Lake | \$1,953 | \$1,068 | \$885 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | Small Power | \$372,776 | \$196,327 | \$176,449 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | Stimson Lumber | \$318,553 | \$167,411 | \$151,142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | City of Spokane-Upriver | \$937,406 | \$509,116 | \$428,290 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | City of Spokane - Waste-to-Energy | \$969,658 | \$503,270 | \$466,388 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | Place Holder | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | Rathdrum Power, LLC (Lancaster PPA) | \$4,509,724 | \$2,326,853 | \$2,182,871 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | Palouse Wind | \$4,605,742 | \$2,365,264 | \$2,240,478 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | WPM Ancillary Services | \$461,545 | \$213,305 | \$248,240 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | Non-Mon. Accruals | (\$8,364) | \$17,127 | (\$25,491) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | Total 555 Purchased Power | \$32,543,859 | \$16,833,261 | \$15,418,244 | \$148,516 | \$143,838 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

(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 | \$30,174,728 | \$15,846,149 | \$14,328,579 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 555030 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 555100 | \$682,548 | \$269,952 | \$412,596 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 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 | (\$8,364) | \$17,127 | (\$25,491) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 555700 | \$368,401 | \$185,905 | \$182,496 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 555710 | \$461,545 | \$213,305 | \$248,240 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| WNP3 Mid Point | \$865,001 | \$300,823.05 | \$271,824.20 | \$148,515.90 | \$143,838.34 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$32,543,859 | \$16,833,261 | \$15,418,244 | \$148,516 | \$143,838 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

447 SALES FOR RESALE

| | | | | | | | | | | | | | |
|----|---------------------------------------|-----------------------|-----------------------|----------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 18 | Short-Term Sales | (\$18,517,265) | (\$11,050,528) | (\$7,466,737) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | Nichols Pumping Index Sale | \$150,901 | \$96,850 | \$54,051 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | Sovereign Power/Kaiser Load Following | \$24,572 | \$12,978 | \$11,594 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | Pend Oreille DES | \$121,000 | \$61,859 | \$59,141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | Merchant Ancillary Services | (\$5,483,403) | (\$3,148,683) | (\$2,334,720) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | Total 447 Sales for Resale | (\$23,704,195) | (\$14,027,524) | (\$9,676,671) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

447 SALES FOR RESALE

| | | | | | | | | | | | | | |
|--------|-----------------------|-----------------------|----------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 447000 | (\$12,657,111) | (\$7,609,680) | (\$5,047,431) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 447100 | (\$1,979,468) | (\$1,305,898) | (\$673,570) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 447150 | (\$2,717,078) | (\$1,555,198) | (\$1,161,880) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 447700 | (\$405,590) | (\$194,760) | (\$210,830) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 447710 | (\$461,545) | (\$213,305) | (\$248,240) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 447720 | (\$5,483,403) | (\$3,148,683) | (\$2,334,720) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | (\$23,704,195) | (\$14,027,524) | (\$9,676,671) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

501 FUEL-DOLLARS

| | | | | | | | | | | | | | |
|----|-------------------------------|--------------------|--------------------|--------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 24 | Kettle Falls Wood-501110 | \$1,181,463 | \$626,601 | \$554,862 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | Kettle Falls Gas-501120 | \$1,022 | \$93 | \$929 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | Colstrip Coal-501140 | \$3,079,096 | \$2,183,195 | \$895,901 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | Colstrip Oil-501160 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | Total 501 Fuel Expense | \$4,261,581 | \$2,809,889 | \$1,451,692 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

501 FUEL-TONS

| | | | | | | | | | | | | | |
|----|--------------|---------|--------|--------|---|---|---|---|---|---|---|---|---|
| 29 | Kettle Falls | 101,861 | 53,359 | 48,502 | - | - | - | - | - | - | - | - | - |
| 30 | Colstrip | 172,669 | 99,606 | 73,063 | - | - | - | - | - | - | - | - | - |

501 FUEL-COST PER TON

| | | | | | | | | | | | | | |
|----|--------------|------|---------|---------|--|--|--|--|--|--|--|--|--|
| 31 | Kettle Falls | wood | \$11.74 | \$11.44 | | | | | | | | | |
| 32 | Colstrip | coal | \$21.92 | \$12.26 | | | | | | | | | |

547 FUEL

| | | | | | | | | | | | | | |
|----|-------------------------------|---------------------|--------------------|--------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 33 | NE CT Gas/Oil-547213 | \$13,779 | \$2,244 | \$11,535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | Boulder Park-547216 | \$42,161 | \$9,587 | \$32,574 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | Kettle Falls CT-547211 | \$4,254 | \$5 | \$4,249 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | Coyote Springs2-547610 | \$6,170,949 | \$3,721,117 | \$2,449,832 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | Lancaster-547312 | \$5,235,297 | \$3,228,167 | \$2,007,130 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 38 | Rathdrum CT-547310 | \$62,534 | \$3,176 | \$59,358 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | Total 547 Fuel Expense | \$11,528,974 | \$6,964,296 | \$4,564,678 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | | | | | | | | | | | | | |
|----|--------------------------|---------------------|---------------------|---------------------|------------------|------------------|------------|------------|------------|------------|------------|------------|------------|
| 40 | TOTAL NET EXPENSE | \$24,630,219 | \$12,579,922 | \$11,757,943 | \$148,516 | \$143,838 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|----|--------------------------|---------------------|---------------------|---------------------|------------------|------------------|------------|------------|------------|------------|------------|------------|------------|

456 TRANSMISSION REVENUE

| | 201801 | 201802 | 201803 | 201804 | 201805 | 201806 | 201807 | 201808 | 201809 | 201810 | 201811 | 201812 |
|----|---|---------------|-------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|
| 41 | 456100 ED AN | (\$1,826,417) | (\$903,780) | (\$922,637) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45 | 456120 ED AN - BPA Settlement | (\$154,000) | (\$77,000) | (\$77,000) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 46 | 456020 ED AN - Sale of excess BPA Trans | (\$31,909) | \$0 | (\$31,909) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 47 | 456130 ED AN - Ancillary Services Revenue | (\$461,545) | (\$213,305) | (\$248,240) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

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

| Line No. | TOTAL | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 |
|--------------------------------------|--|----------------------|----------------------|----------------------|------------------|------------------|------------|------------|------------|------------|------------|------------|------------|
| 48 | 456017 ED AN - Low Voltage | (\$10,040) | (\$5,020) | (\$5,020) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 49 | 456700 ED WA - Low Voltage | (\$17,562) | (\$8,781) | (\$8,781) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 50 | 456705 ED AN - Low Voltage | (\$277,156) | (\$138,578) | (\$138,578) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 51 | Total 456 Transmission Revenue | (\$2,778,629) | (\$1,346,464) | (\$1,432,165) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 565 TRANSMISSION EXPENSE | | | | | | | | | | | | | |
| 52 | 565000 ED AN | \$3,008,450 | \$1,532,604 | \$1,475,846 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 53 | 565312 ED AN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 54 | 565710 ED AN | \$9,072 | \$4,536 | \$4,536 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 55 | Total 565 Transmission Expense | \$3,017,522 | \$1,537,140 | \$1,480,382 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 557 Broker & Related Fees | | | | | | | | | | | | | |
| 56 | 557170 ED AN | \$76,758 | \$47,346 | \$29,412 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 57 | 557172 ED AN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 58 | 557165 ED AN | \$18,736 | \$13,283 | \$5,453 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 59 | 557018 ED AN | \$6,899 | \$3,619 | \$3,280 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 60 | Total 557 ED AN Broker & Related Fees | \$102,393 | \$64,248 | \$38,145 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RESOURCE OPTIMIZATION | | | | | | | | | | | | | |
| 61 | Econ Dispatch-557010 | \$2,729,560 | \$1,083,619 | \$1,645,941 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 62 | Econ Dispatch-557150 | (\$2,826,993) | (\$2,490,169) | (\$336,824) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 63 | Gas Bookouts-557700 | \$618,578 | \$414,178 | \$204,400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 64 | Gas Bookouts-557711 | (\$618,578) | (\$414,178) | (\$204,400) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 65 | Intraco Thermal Gas-557730 | \$8,471,482 | \$5,812,837 | \$2,658,645 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 66 | Fuel DispatchFin -456010 | (\$1,449,204) | (\$168,836) | (\$1,280,368) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 67 | Fuel Dispatch-456015 | (\$2,842,429) | (\$364,889) | (\$2,477,540) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 68 | Intraco Thermal Gas-456730 | (\$5,839,202) | (\$4,514,484) | (\$1,324,718) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 69 | Fuel Bookouts-456711 | \$425,884 | \$187,589 | \$238,295 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 70 | Fuel Bookouts-456720 | (\$425,884) | (\$187,589) | (\$238,295) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71 | Resource Optimizaton Subtotal | (\$1,756,786) | (\$641,922) | (\$1,114,864) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72 | Misc. Power Exp. Actual-557160 ED AN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 73 | Misc. Power Exp. Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 74 | Wind REC Exp Authorized | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 75 | Wind REC Exp Actual 557395 | \$25 | \$10 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 76 | Wind REC Subtotal | \$25 | \$10 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 77 | WA EIA937 Requirement (EWEB) - Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 78 | WA EIA937 Requirement (EWEB) - Broker Fee Exp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 79 | WA EIA 937 Requirement (EWEB) - Broker Fee Exp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 80 | EWEB REC WA EIA 937 Compliance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 81 | Net Resource Optimization | (\$1,756,761) | (\$641,912) | (\$1,114,849) | \$0 | \$0 | | | | | | | |
| 82 | Adjusted Actual Net Expense | \$23,214,744 | \$12,192,934 | \$10,729,456 | \$148,516 | \$143,838 | | | | | | | |

Avista Corp. - Resource Accounting
Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2018

| Retail Sales - MWh | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | YTD |
|----------------------------------|--------------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| Total Billed Sales | 574,460 | 485,123 | - | - | - | - | - | - | - | - | - | - | 1,059,583 |
| Deduct Prior Month Unbilled | (261,456) | (232,280) | - | - | - | - | - | - | - | - | - | - | (493,736) |
| Add Current Month Unbilled | 232,280 | 228,151 | - | - | - | - | - | - | - | - | - | - | 460,431 |
| Total Retail Sales | 545,284 | 480,994 | - | - | - | - | - | - | - | - | - | - | 1,026,278 |
| Test Year Retail Sales | 555,937 | 498,647 | 492,113 | 431,145 | 438,507 | 423,630 | 451,024 | 469,267 | 421,946 | 451,214 | 471,440 | 548,964 | 1,054,584 |
| Difference from Test Year | (10,653) | (17,653) | | | | | | | | | | | (28,306) |
| Production Rate - \$/MWh | \$15.66 | \$15.66 | \$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 - \$ | (\$166,826) | (\$276,446) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$443,272) |