

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line  
No.

WASHINGTON ACTUALS													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
1	555	Purchased Power	\$44,553,053	\$16,833,261	\$15,418,244	\$12,301,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	447	Sale for Resale	(\$34,902,292)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	501	Thermal Fuel	\$7,070,850	\$2,809,889	\$1,451,692	\$2,809,269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	547	CT Fuel	\$17,842,380	\$6,964,296	\$4,564,678	\$6,313,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	456	Transmission Revenue	(\$3,864,409)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	565	Transmission Expense	\$4,534,381	\$1,537,140	\$1,480,382	\$1,516,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	557	Broker Fees	\$158,844	\$64,248	\$38,145	\$56,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8		<b>Adjusted Actual Net Expense</b>	<b>\$35,392,807</b>	<b>\$12,834,846</b>	<b>\$11,844,305</b>	<b>\$10,713,656</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
				<b>Total through</b>																					
		<b>AUTHORIZED NET EXPENSE-SYSTEM</b>		<b>March</b>																					
9	555	Purchased Power	\$34,379,637	\$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	(\$20,859,255)	(\$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	\$7,665,147	\$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	\$23,472,979	\$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	(\$3,505,922)	(\$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	\$4,478,768	\$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	\$172,500	\$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	(\$579,510)	(\$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		<b>Authorized Net Expense</b>	<b>\$45,224,344</b>	<b>\$16,183,101</b>	<b>\$15,682,567</b>	<b>\$13,358,676</b>	<b>\$8,069,870</b>	<b>\$4,171,316</b>	<b>\$3,983,007</b>	<b>\$7,742,804</b>	<b>\$12,904,239</b>	<b>\$11,169,238</b>	<b>\$11,853,243</b>	<b>\$15,093,313</b>	<b>\$16,619,356</b>										
18		<b>Actual - Authorized Net Expense</b>	<b>(\$9,831,537)</b>	<b>(\$3,348,255)</b>	<b>(\$3,838,262)</b>	<b>(\$2,645,020)</b>																			
19		Resource Optimization - Subtotal	(\$2,554,484)	(\$641,912)	(\$1,114,849)	(\$797,723)																			
20		Adjusted Net Expense	(\$12,386,021)	(\$3,990,167)	(\$4,953,111)	(\$3,442,743)	\$0	\$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	(\$8,014,994)	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	\$0	\$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	\$0										
24		WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$497,409	\$166,826	\$276,446	\$54,137																			
25		<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$7,517,585)</b>	<b>(\$2,415,211)</b>	<b>(\$2,928,712)</b>	<b>(\$2,173,662)</b>																			
27		<b>Cumulative Balance</b>		<b>(\$2,415,211)</b>	<b>(\$5,343,923)</b>	<b>(\$7,517,585)</b>																			
		Deferral Amount, Cumulative (Customer)		\$0	(\$1,007,942)	(\$2,638,189)																			
		Deferral Amount, Monthly Entry		\$0	(\$1,007,942)	(\$1,630,247)																			
		<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>\$2,638,189</b>	<b>\$0</b>	<b>\$1,007,942</b>	<b>\$1,630,247</b>																			
		<b>Company Band Gross Margin Impact, Cumulative</b>		<b>(\$2,415,211)</b>	<b>(\$4,335,981)</b>	<b>(\$4,879,396)</b>																			



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

Line No.	Deal Number	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
61	Econ Dispatch-557010	\$4,106,778	\$1,083,619	\$1,645,941	\$1,377,218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	(\$2,463,231)	(\$2,490,169)	(\$336,824)	\$363,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557700	\$668,193	\$414,178	\$204,400	\$49,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$668,193)	(\$414,178)	(\$204,400)	(\$49,615)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$10,314,423	\$5,612,837	\$2,658,645	\$1,842,941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel Dispatch(Fin) -456010	(\$2,161,948)	(\$168,836)	(\$1,280,368)	(\$712,744)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$5,312,213)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$182,104)	\$0	\$0	(\$182,104)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$6,856,424)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$453,009	\$187,589	\$238,295	\$27,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$453,009)	(\$187,589)	(\$238,295)	(\$27,125)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>72</b>	<b>Resource Optimizaton Subtotal</b>	<b>(\$2,554,719)</b>	<b>(\$641,922)</b>	<b>(\$1,114,864)</b>	<b>(\$797,933)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
73	Misc. Power Exp. Actual-557160 ED AN	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>74</b>	<b>Misc. Power Exp. Subtotal</b>	<b>\$176</b>	<b>\$0</b>	<b>\$0</b>	<b>\$176</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
75	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$59	\$10	\$15	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77</b>	<b>Wind REC Subtotal</b>	<b>\$59</b>	<b>\$10</b>	<b>\$15</b>	<b>\$34</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
78	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>81</b>	<b>EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>82</b>	<b>Net Resource Optimization</b>	<b>(\$2,554,484)</b>	<b>(\$641,912)</b>	<b>(\$1,114,849)</b>	<b>(\$797,723)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>83</b>	<b>Adjusted Actual Net Expense</b>	<b>\$32,838,323</b>	<b>\$12,192,934</b>	<b>\$10,729,456</b>	<b>\$9,915,933</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>Retail Sales - MWh</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>YTD</b>
Total Billed Sales	574,460	485,123	466,253	-	-	-	-	-	-	-	-	-	1,525,836
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	-	-	-	-	-	-	-	-	-	(721,887)
Add Current Month Unbilled	232,280	228,151	250,554	-	-	-	-	-	-	-	-	-	710,985
<b>Total Retail Sales</b>	<b>545,284</b>	<b>480,994</b>	<b>488,656</b>	-	-	-	-	-	-	-	-	-	<b>1,514,934</b>
<b>Test Year Retail Sales</b>	<b>555,937</b>	<b>498,647</b>	<b>492,113</b>	<b>431,145</b>	<b>438,507</b>	<b>423,630</b>	<b>451,024</b>	<b>469,267</b>	<b>421,946</b>	<b>451,214</b>	<b>471,440</b>	<b>548,964</b>	<b>1,546,697</b>
<b>Difference from Test Year</b>	<b>(10,653)</b>	<b>(17,653)</b>	<b>(3,457)</b>										<b>(31,763)</b>
<b>Production Rate - \$/MWh</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	
<b>Total Revenue Credit - \$</b>	<b>(\$166,826)</b>	<b>(\$276,446)</b>	<b>(\$54,137)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$497,409)</b>