

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	\$55,801,650	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
2	447 Sale for Resale	(\$46,142,624)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
3	501 Thermal Fuel	\$9,187,283	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
4	547 CT Fuel	\$22,073,382	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
5	456 Transmission Revenue	(\$4,948,908)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
6	565 Transmission Expense	\$5,989,630	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
7	557 Broker Fees	\$214,620	\$64,248	\$38,145	\$56,451	\$55,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
8	Adjusted Actual Net Expense	\$42,175,033	\$12,834,846	\$11,844,305	\$10,713,656	\$6,782,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Total through																									
AUTHORIZED NET EXPENSE-SYSTEM													April	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	\$44,411,519	\$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	(\$30,310,705)	(\$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	\$9,844,151	\$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	\$28,738,730	\$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	(\$4,672,855)	(\$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	\$5,826,054	\$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	\$230,000	\$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	(\$772,680)	(\$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	\$53,294,214	\$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	(\$11,119,181)	(\$3,348,255)	(\$3,838,262)	(\$2,645,020)	(\$1,287,644)																			
19	Resource Optimization - Subtotal	(\$3,794,086)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)																			
20	Adjusted Net Expense	(\$14,913,267)	(\$3,990,167)	(\$4,953,111)	(\$3,442,743)	(\$2,527,246)	\$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	(\$9,650,375)	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	\$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	\$456,301	\$166,826	\$276,446	\$54,137	(\$41,108)																			
25	Net Power Cost (+) Surcharge (-) Rebate	(\$9,194,074)	(\$2,415,211)	(\$2,928,712)	(\$2,173,662)	(\$1,676,489)																			
27	Cumulative Balance		(\$2,415,211)	(\$5,343,923)	(\$7,517,585)	(\$9,194,074)																			
Deferral Amount, Cumulative (Customer)			\$0	(\$1,007,942)	(\$2,638,189)	(\$3,895,556)																			
Deferral Amount, Monthly Entry			\$0	(\$1,007,942)	(\$1,630,247)	(\$1,257,367)																			
Acct 557280 Entry; (+) Rebate, (-) Surcharge			\$3,895,556	\$0	\$1,007,942	\$1,630,247	\$1,257,367																		
Company Band Gross Margin Impact, Cumulative			(\$2,415,211)	(\$4,335,981)	(\$4,879,396)	(\$5,298,518)																			

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
555 PURCHASED POWER														
1	Short-Term Purchases	\$13,697,133	\$5,222,009	\$4,094,932	\$2,500,917	\$1,879,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$4,377,547	\$726,733	\$1,216,938	\$1,216,938	\$1,216,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$395,230	\$67,917	\$81,241	\$93,498	\$152,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$614,960	\$153,740	\$153,740	\$153,740	\$153,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$2,648,476	\$618,454	\$618,454	\$618,454	\$791,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonnevillle Power Adm'n. (WNP-3) ¹	\$10,767,601	\$3,744,667	\$3,383,687	\$1,848,737	\$1,790,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$3,758	\$1,068	\$885	\$1,088	\$717	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$655,721	\$196,327	\$176,449	\$137,700	\$145,245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$462,944	\$167,411	\$151,142	\$134,752	\$9,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,825,241	\$609,116	\$428,290	\$551,749	\$336,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,725,135	\$503,270	\$466,388	\$408,268	\$349,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$4,023	\$0	\$0	\$0	\$2,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$9,103,265	\$2,326,853	\$2,182,871	\$2,357,771	\$2,235,770	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$8,688,359	\$2,365,264	\$2,240,478	\$2,072,807	\$2,009,810	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$842,136	\$213,305	\$248,240	\$197,702	\$182,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$7,879)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$55,801,650	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$0	\$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	\$52,492,176	\$15,846,149	\$14,328,579	\$11,657,321	\$10,660,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100 Fin Swaps	\$807,772	\$269,952	\$412,596	(\$12,728)	\$137,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555312 Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555380 Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550 NonMonetary	(\$7,879)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555700 Bookouts	\$802,444	\$185,905	\$182,496	\$304,081	\$129,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555710 Intercompany Ancillary	\$842,136	\$213,305	\$248,240	\$197,702	\$182,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Entr	\$865,001	\$300,823.05	\$271,824.20	\$148,515.90	\$143,838.34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total 555 Purchased Power	\$55,801,650	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE														
18	Short-Term Sales	(\$39,623,207)	(\$11,050,528)	(\$7,466,737)	(\$9,182,024)	(\$11,923,918)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumpina Index Sale	\$265,474	\$96,850	\$64,051	\$67,735	\$46,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$60,798	\$12,978	\$11,594	\$12,269	\$23,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$244,841	\$61,859	\$59,141	\$65,628	\$58,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$7,090,530)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$46,142,624)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE														
	447000	(\$28,499,343)	(\$7,609,680)	(\$5,047,431)	(\$6,544,317)	(\$9,297,915)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447100	(\$3,467,646)	(\$1,305,898)	(\$673,570)	(\$511,606)	(\$876,572)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447150	(\$5,300,490)	(\$1,555,198)	(\$1,161,880)	(\$1,419,235)	(\$1,164,177)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447700	(\$942,479)	(\$194,760)	(\$210,830)	(\$363,532)	(\$173,357)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447710	(\$842,136)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447720 Intercompany Transmission	(\$7,090,530)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total 447 Sales for Resale	(\$46,142,624)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS														
24	Kettle Falls Wood-501110	\$2,446,134	\$626,601	\$554,862	\$679,297	\$585,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	(\$86)	\$93	\$929	(\$859)	(\$249)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$6,732,293	\$2,183,195	\$895,901	\$2,130,831	\$1,522,366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$8,942	\$0	\$0	\$0	\$8,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$9,187,283	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS														
29	Kettle Falls	H:\Generation\KFGS Hog Fuel....\YYYY	213,150	53,359	48,502	58,811	52,478	-	-	-	-	-	-	-
30	Colstrip	H:\Generation\Colstrip\Colstrip Fuel ...)	341,762	99,606	73,063	96,702	72,391	-	-	-	-	-	-	-
501 FUEL-COST PER TON														
31	Kettle Falls	wood	\$11.74	\$11.44	\$11.55	\$11.15	\$11.15							
32	Colstrip	coal	\$21.92	\$12.26	\$22.04	\$21.03								
547 FUEL														
33	NE CT Gas/Oil-547213	\$17,214	\$2,244	\$11,535	\$1,931	\$1,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$72,958	\$9,587	\$32,574	\$14,367	\$16,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$11,369	\$5	\$4,249	\$1,968	\$5,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$11,602,757	\$3,721,117	\$2,449,832	\$3,201,306	\$2,230,502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-54731	\$10,223,079	\$3,228,167	\$2,067,130	\$3,075,485	\$1,912,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$146,005	\$3,176	\$59,358	\$18,349	\$65,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$22,073,382	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL NET EXPENSE	\$40,919,691	\$12,579,922	\$11,757,943	\$10,226,126	\$6,355,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE														
	456100 ED AN	(\$3,144,277)	(\$903,780)	(\$922,637)	(\$658,705)	(\$659,155)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456120 ED AN - BPA Settlement	(\$308,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456020 ED AN - Sale of excess BPA Trans	(\$44,979)	\$0	(\$31,909)	\$6	(\$13,076)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456130 ED AN - Ancillary Services Revenue	(\$842,136)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456017 ED AN - Low Voltage	(\$20,080)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456700 ED AN - Low Voltage	(\$35,124)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456705 ED AN - Low Voltage	(\$554,312)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	Total 456 Transmission Revenue	(\$4,948,908)	(\$1,346,464)	(\$1,432,165)	(\$1,085,790)	(\$1,084,499)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
52	565000 ED AN	\$5,971,486	\$1,532,604	\$1,475,846	\$1,512,323	\$1,450,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$18,144	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$5,989,630	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
56	55710 ED AN	\$166,738	\$47,346	\$29,412	\$45,913	\$44,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$33,871	\$13,283	\$5,453	\$6,923	\$8,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557018 ED AN	\$14,011	\$3,619	\$3,280	\$3,615	\$3,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$214,620	\$64,248	\$38,145	\$56,451	\$55,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION														

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	\$5,599,418	\$1,083,619	\$1,645,941	\$1,377,218	\$1,492,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	(\$1,610,313)	(\$2,490,169)	(\$336,824)	\$363,762	\$852,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557700	\$901,323	\$414,178	\$204,400	\$49,615	\$233,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$901,323)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$12,620,307	\$5,912,837	\$2,658,645	\$1,842,941	\$2,305,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel DispatchFin - 456010	(\$3,586,353)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,424,435)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$8,913,370)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$3,601,157)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$231,544)	\$0	\$0	(\$182,104)	(\$49,440)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$7,672,466)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$816,042)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$824,932	\$187,589	\$238,295	\$27,125	\$371,923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$824,932)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Resource Optimizaton Subtotal	(\$3,794,351)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,239,632)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Misc. Power Exp. Actual-557160 ED AN	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Subtotal	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$89	\$10	\$15	\$34	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Subtotal	\$89	\$10	\$15	\$34	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
81	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	Net Resource Optimization	(\$3,794,086)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	Adjusted Actual Net Expense	\$38,380,947	\$12,192,934	\$10,729,456	\$9,915,933	\$5,542,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	466,253	456,157	-	-	-	-	-	-	-	-	1,981,993
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	-	-	-	-	-	-	-	-	(972,441)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	-	-	-	-	-	-	-	-	939,152
Total Retail Sales	545,284	480,994	488,656	433,770	-	-	-	-	-	-	-	-	1,948,704
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	1,977,842
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625									(29,138)
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)	(\$54,137)	\$41,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$456,301)