

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line  
No.

<b>WASHINGTON ACTUALS</b>												
	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	\$12,301,548	\$11,248,597	\$7,857,289	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$64,248	\$38,145	\$56,451	\$55,776	\$56,900	\$0	\$0	\$0	\$0	\$0	\$0
8	<b>Adjusted Actual Net Expense</b>	<b>\$12,834,846</b>	<b>\$11,844,305</b>	<b>\$10,713,656</b>	<b>\$6,782,226</b>	<b>\$3,548,365</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>												
	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	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227
10	447 Sale for Resale	(\$7,154,528)	(\$6,331,583)	(\$7,373,144)	(\$9,451,450)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,468,025)
11	501 Thermal Fuel	\$2,667,343	\$2,503,517	\$2,494,287	\$2,179,004	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833
12	547 CT Fuel	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954
13	456 Transmission Revenue	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)
14	565 Transmission Expense	\$1,503,379	\$1,417,562	\$1,557,827	\$1,347,286	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,449
15	557 Broker Fees	\$57,500	\$57,500	\$57,500	\$57,500	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16	Settlement Adjustment	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17	<b>Authorized Net Expense</b>	<b>\$16,183,101</b>	<b>\$15,682,567</b>	<b>\$13,358,676</b>	<b>\$8,069,870</b>	<b>\$6,111,472</b>	<b>\$5,882,705</b>	<b>\$9,699,295</b>	<b>\$14,547,927</b>	<b>\$12,481,353</b>	<b>\$13,261,866</b>	<b>\$16,244,124</b>
18	<b>Actual - Authorized Net Expense</b>	<b>(\$3,348,255)</b>	<b>(\$3,838,262)</b>	<b>(\$2,645,020)</b>	<b>(\$1,287,644)</b>	<b>(\$2,563,107)</b>						
19	Resource Optimization - Subtotal	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)						
20	<b>Adjusted Net Expense</b>	<b>(\$3,990,167)</b>	<b>(\$4,953,111)</b>	<b>(\$3,442,743)</b>	<b>(\$2,527,246)</b>	<b>(\$4,028,668)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
21	Washington Allocation	64.71%	64.71%	64.71%	64.71%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22	Washington Share	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	(\$2,648,043)	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$166,826	\$276,446	\$54,137	(\$41,108)	\$276,558						
25	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$2,415,211)</b>	<b>(\$2,928,712)</b>	<b>(\$2,173,662)</b>	<b>(\$1,676,489)</b>	<b>(\$2,371,485)</b>						
27	<b>Cumulative Balance</b>	<b>(\$2,415,211)</b>	<b>(\$5,343,923)</b>	<b>(\$7,517,585)</b>	<b>(\$9,194,074)</b>	<b>(\$11,565,559)</b>						
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,007,942)	(\$2,638,189)	(\$3,895,556)	(\$5,909,003)						
	Deferral Amount, Monthly Entry	\$0	(\$1,007,942)	(\$1,630,247)	(\$1,257,367)	(\$2,013,447)						
	<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>\$0</b>	<b>\$1,007,942</b>	<b>\$1,630,247</b>	<b>\$1,257,367</b>	<b>\$2,013,447</b>						
	<b>Company Band Gross Margin Impact, Cumulative</b>	<b>(\$2,415,211)</b>	<b>(\$4,335,981)</b>	<b>(\$4,879,396)</b>	<b>(\$5,298,518)</b>	<b>(\$5,656,556)</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
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	\$15,577,314	\$5,812,837	\$2,658,645	\$1,842,941	\$2,305,884	\$2,957,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel DispatchFin -456010	(\$5,539,071)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,424,435)	(\$1,952,688)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$14,388,714)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$3,601,157)	(\$5,475,344)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$290,067)	\$0	\$0	(\$182,104)	(\$49,440)	(\$58,523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$8,196,384)	(\$4,514,464)	(\$1,324,718)	(\$1,017,222)	(\$816,042)	(\$523,918)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$932,386	\$187,589	\$238,295	\$27,125	\$371,923	\$107,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$932,386)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	(\$107,454)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>72</b>	<b>Resource Optimizaton Subtotal</b>	<b>(\$5,259,942)</b>	<b>(\$641,922)</b>	<b>(\$1,114,864)</b>	<b>(\$797,933)</b>	<b>(\$1,239,632)</b>	<b>(\$1,465,591)</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	\$119	\$10	\$15	\$34	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77</b>	<b>Wind REC Subtotal</b>	<b>\$119</b>	<b>\$10</b>	<b>\$15</b>	<b>\$34</b>	<b>\$30</b>	<b>\$30</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>(\$5,259,647)</b>	<b>(\$641,912)</b>	<b>(\$1,114,849)</b>	<b>(\$797,723)</b>	<b>(\$1,239,602)</b>	<b>(\$1,465,561)</b>							
<b>83</b>	<b>Adjusted Actual Net Expense</b>	<b>\$40,463,751</b>	<b>\$12,192,934</b>	<b>\$10,729,456</b>	<b>\$9,915,933</b>	<b>\$5,542,624</b>	<b>\$2,082,804</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	456,157	380,976	-	-	-	-	-	-	-	2,362,969
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	-	-	-	-	-	-	-	(1,200,608)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	-	-	-	-	-	-	-	1,203,545
<b>Total Retail Sales</b>	<b>545,284</b>	<b>480,994</b>	<b>488,656</b>	<b>433,770</b>	<b>417,202</b>	<b>-</b>	<b>2,365,906</b>						
<b>Test Year Retail Sales</b>	<b>555,937</b>	<b>498,647</b>	<b>492,113</b>	<b>431,145</b>	<b>432,473</b>	<b>424,693</b>	<b>490,670</b>	<b>464,617</b>	<b>435,934</b>	<b>436,959</b>	<b>468,856</b>	<b>553,150</b>	<b>2,410,315</b>
<b>Difference from Test Year</b>	<b>(10,653)</b>	<b>(17,653)</b>	<b>(3,457)</b>	<b>2,625</b>	<b>(15,271)</b>								<b>(44,409)</b>
<b>Production Rate - \$/MWh</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>
<b>Total Revenue Credit - \$</b>	<b>(\$166,826)</b>	<b>(\$276,446)</b>	<b>(\$54,137)</b>	<b>\$41,108</b>	<b>(\$276,558)</b>	<b>\$0</b>	<b>(\$732,859)</b>						