

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	\$72,046,899	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$60,537,097)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$11,487,155	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$26,185,156	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$8,187,595)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$8,826,597	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$326,231	\$64,248	\$38,145	\$56,451	\$55,776	\$56,900	\$54,711	\$0	\$0	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$50,147,346	\$12,834,846	\$11,844,305	\$10,713,656	\$6,782,226	\$3,548,365	\$4,423,948	\$0	\$0	\$0	\$0	\$0	\$0
Total through													
AUTHORIZED NET EXPENSE-SYSTEM	June	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	\$58,448,294	\$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	\$12,112,599
10 447 Sale for Resale	(\$38,085,931)	(\$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)	(\$6,320,023)
11 501 Thermal Fuel	\$12,754,165	\$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	\$2,703,884
12 547 CT Fuel	\$31,863,239	\$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	\$8,397,561
13 456 Transmission Revenue	(\$7,324,872)	(\$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)	(\$1,191,496)
14 565 Transmission Expense	\$8,611,504	\$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	\$1,446,134
15 557 Broker Fees	\$298,500	\$57,500	\$57,500	\$57,500	\$57,500	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16 Settlement Adjustment	(\$1,276,508)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17 Authorized Net Expense	\$65,288,391	\$16,183,101	\$15,682,567	\$13,358,676	\$8,069,870	\$6,111,472	\$5,882,705	\$9,699,295	\$14,547,927	\$12,481,353	\$13,261,866	\$16,244,124	\$16,930,995
18 Actual - Authorized Net Expense	(\$15,141,045)	(\$3,348,255)	(\$3,838,262)	(\$2,645,020)	(\$1,287,644)	(\$2,563,107)	(\$1,458,757)						
19 Resource Optimization - Subtotal	(\$6,736,208)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)						
20 Adjusted Net Expense	(\$21,877,253)	(\$3,990,167)	(\$4,953,111)	(\$3,442,743)	(\$2,527,246)	(\$4,028,668)	(\$2,935,318)	\$0	\$0	\$0	\$0	\$0	\$0
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%	65.73%
22 Washington Share	(\$14,227,803)	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	(\$2,648,043)	(\$1,929,385)	\$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	\$815,531	\$166,826	\$276,446	\$54,137	(\$41,108)	\$276,558	\$82,672						
25 Net Power Cost (+) Surcharge (-) Rebate	(\$13,412,272)	(\$2,415,211)	(\$2,928,712)	(\$2,173,662)	(\$1,676,489)	(\$2,371,485)	(\$1,846,713)						
27 Cumulative Balance		(\$2,415,211)	(\$5,343,923)	(\$7,517,585)	(\$9,194,074)	(\$11,565,559)	(\$13,412,272)						
input 10,000,000 and up	90% 90%	\$0	\$0	\$0	\$0	(\$1,565,559)	(\$3,412,272)						
input 4,000,000 to \$10M	50% 75%	\$0	(\$1,343,923)	(\$3,517,585)	(\$5,194,074)	(\$6,000,000)	(\$6,000,000)						
input 0 to \$4M	0% 0%	(\$2,415,211)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)						
check #-should be zero		\$0	\$0	\$0	\$0	\$0	\$0						
Deferral Amount, Cumulative (Customer)		\$0	(\$1,007,942)	(\$2,638,189)	(\$3,895,556)	(\$5,909,003)	(\$7,571,045)						
Deferral Amount, Monthly Entry		\$0	(\$1,007,942)	(\$1,630,247)	(\$1,257,367)	(\$2,013,447)	(\$1,662,042)						
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$7,571,045	\$0	\$1,007,942	\$1,630,247	\$1,257,367	\$2,013,447	\$1,662,042						
Company Band Gross Margin Impact, Cumulative		(\$2,415,211)	(\$4,335,981)	(\$4,879,396)	(\$5,298,518)	(\$5,656,556)	(\$5,841,227)						

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	\$16,660,923	\$5,222,009	\$4,094,932	\$2,500,917	\$1,879,275	\$1,466,768	\$1,497,022	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$6,811,423	\$726,733	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$716,757	\$67,917	\$81,241	\$93,498	\$152,574	\$162,897	\$158,630	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$922,440	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$3,883,384	\$618,454	\$618,454	\$618,454	\$791,114	\$618,454	\$618,454	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$10,767,601	\$3,744,667	\$3,363,987	\$1,648,737	\$1,780,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$4,893	\$1,068	\$885	\$1,088	\$717	\$691	\$444	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	Arch Ford (Jim Ford) 100133, GlenRo	\$893,795	\$196,327	\$176,449	\$137,700	\$145,245	\$118,256	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$758,859	\$167,411	\$151,142	\$134,752	\$9,639	\$139,720	\$156,195	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$2,305,547	\$509,116	\$428,290	\$551,749	\$336,086	\$237,801	\$242,505	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,515,426	\$503,270	\$466,388	\$466,388	\$349,209	\$332,411	\$457,880	\$0	\$0	\$0	\$0	\$0	\$0
12	Cleanwater Power Company	\$6,290	\$0	\$0	\$0	\$2,771	\$1,252	\$1,246	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$13,257,714	\$2,326,853	\$2,182,871	\$2,357,771	\$2,235,770	\$2,098,059	\$2,056,390	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$11,365,529	\$2,365,264	\$2,240,478	\$2,072,807	\$2,009,810	\$1,146,211	\$1,530,959	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$1,180,059	\$213,305	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$3,741)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	(\$4,214)	\$5,352	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$72,046,899	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$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		\$66,866,800	\$15,846,149	\$14,328,579	\$11,657,321	\$10,660,127	\$6,734,179	\$7,640,445	\$0	\$0	\$0	\$0	\$0	\$0
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$2,109,455	\$269,952	\$412,596	(\$12,728)	\$137,952	\$855,113	\$416,570	\$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	Cleanwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	NonMonetary	(\$3,741)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	(\$4,214)	\$8,352	\$0	\$0	\$0	\$0	\$0	\$0
555700	Bookouts	\$1,029,325	\$185,905	\$182,496	\$304,081	\$129,962	\$73,900	\$152,981	\$0	\$0	\$0	\$0	\$0	\$0
555710	Intercompany Ancillary	\$1,180,059	\$213,305	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$0	\$0	\$0	\$0	\$0	\$0
WNP3 Mid Point	Bonneville Power Admin Deal #573 En	\$865,001	\$300,823.05	\$271,824.20	\$148,515.90	\$143,838.34	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
		\$72,046,899	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE														
18	Short-Term Sales	(\$51,638,359)	(\$11,050,528)	(\$7,466,737)	(\$9,182,024)	(\$11,923,918)	(\$5,578,440)	(\$6,436,712)	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$327,004	\$36,850	\$54,051	\$67,735	\$46,838	\$23,444	\$38,086	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$84,925	\$12,978	\$11,594	\$12,269	\$23,957	\$12,240	\$11,887	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$342,458	\$61,859	\$59,141	\$65,628	\$58,213	\$48,440	\$49,177	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$9,653,125)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$60,537,097)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE														
447000		(\$33,577,467)	(\$7,609,680)	(\$5,047,431)	(\$6,544,317)	(\$9,297,915)	(\$2,000,078)	(\$3,078,046)	\$0	\$0	\$0	\$0	\$0	\$0
447100		(\$7,722,207)	(\$1,305,898)	(\$673,570)	(\$511,606)	(\$976,572)	(\$2,428,489)	\$1,828,072)	\$0	\$0	\$0	\$0	\$0	\$0
447150		(\$7,161,351)	(\$1,555,198)	(\$1,161,880)	(\$1,419,235)	(\$1,164,177)	(\$810,888)	(\$1,049,973)	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$1,242,888)	(\$194,760)	(\$210,830)	(\$363,532)	(\$173,357)	(\$86,550)	(\$213,859)	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$1,180,059)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	\$0	\$0	\$0	\$0	\$0	\$0
447720	Intercompany Transmission	(\$9,653,125)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	\$0	\$0	\$0	\$0	\$0	\$0
		(\$60,537,097)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS														
24	Kettle Falls Wood-501110	\$2,651,755	\$626,601	\$554,862	\$679,297	\$585,374	\$9,446	\$196,175	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$4,909	\$93	\$929	\$509	(\$249)	(\$83)	\$5,088	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$8,763,619	\$2,183,195	\$895,901	\$2,130,831	\$1,522,366	\$574,651	\$1,456,676	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$66,872	\$0	\$0	\$8,942	\$9,180	\$48,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$11,487,155	\$2,809,899	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS														
29	Kettle Falls	H:\Generation\KFGS Hog Fuel\...YYY	229,860	53,359	48,502	58,811	52,478	16,710	-	-	-	-	-	-
30	Colstrip	H:\Generation\Colstrip\Colstrip Fuel ...	455,398	99,606	73,063	96,702	72,391	61,022	-	-	-	-	-	-
501 FUEL-COST PER TON														
31	Kettle Falls	wood	\$11.74	\$11.44	\$11.55	\$11.15	\$11.92	\$23.87						
32	Colstrip	coal	\$21.92	\$12.26	\$22.04	\$21.03	\$11.92	\$23.87						
547 FUEL														
33	NE CT Gas/Oil-547213	\$26,776	\$2,244	\$11,535	\$1,931	\$1,504	\$1,164	\$8,398	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$150,155	\$9,587	\$32,574	\$14,367	\$16,430	\$49,935	\$27,262	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$15,409	\$5	\$4,249	\$1,968	\$5,147	\$1,935	\$2,105	\$0	\$0	\$0	\$0	\$0	\$0
36	Coville Springs-547610	\$13,473,351	\$3,721,117	\$2,449,832	\$3,201,306	\$2,230,502	\$619,692	\$1,250,902	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$12,215,109	\$3,228,167	\$2,007,130	\$3,075,485	\$1,912,297	\$1,066,080	\$925,950	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$304,356	\$3,176	\$59,358	\$18,349	\$65,122	\$138,016	\$20,335	\$0	\$0	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$26,185,156	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL NET EXPENSE	\$49,182,113	\$12,579,922	\$11,757,943	\$10,226,126	\$6,355,700	\$3,621,342	\$4,641,080	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE														
41	456100 ED AN	(\$5,372,763)	(\$903,780)	(\$922,637)	(\$658,705)	(\$659,155)	(\$1,040,681)	(\$1,187,805)	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$181,839)	\$0	(\$1,930)	\$0	(\$13,076)	(\$119,982)	(\$16,868)	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,180,059)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$30,120)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED W A - Low Voltage	(\$52,686)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$908,128)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$215,238)	\$0	\$0	\$0	\$0	\$0	\$0
51	Total 456 Transmission Revenue	(\$8,187,595)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
52	565000 ED AN	\$8,799,381	\$1,532,604	\$1,475,846	\$1,512,323	\$1,450,713	\$1,423,950	\$1,403,945	\$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	\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$8,826,597	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
56	557170 ED AN													

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
62	Econ Dispatch-557150	\$499,805	(\$2,490,169)	(\$336,824)	\$363,762	\$852,918	\$675,072	\$1,435,046	\$0	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557700	\$1,389,147	\$414,178	\$204,400	\$49,615	\$233,130	\$0	\$487,824	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$1,389,147)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	\$0	(\$487,824)	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$17,592,658	\$5,812,837	\$2,668,645	\$1,842,941	\$2,305,884	\$2,957,007	\$2,015,344	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel DispatchFin -456010	(\$7,105,209)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,424,435)	(\$1,952,688)	(\$1,566,138)	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$19,778,946)	(\$364,869)	(\$2,477,540)	(\$2,469,784)	(\$3,601,157)	(\$5,475,344)	(\$5,390,232)	\$0	\$0	\$0	\$0	\$0	\$0
68	Other Elec Riv - Extraction Plant Cr - 456018	(\$358,132)	\$0	\$0	(\$182,104)	(\$49,440)	(\$58,523)	(\$68,065)	\$0	\$0	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$8,860,441)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$816,042)	(\$523,918)	(\$664,057)	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$1,157,400	\$187,589	\$238,295	\$27,125	\$371,923	\$107,454	\$225,014	\$0	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$1,157,400)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	(\$107,454)	(\$225,014)	\$0	\$0	\$0	\$0	\$0	\$0
72	Resource Optimizatn Subtotal	(\$6,736,539)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,239,632)	(\$1,465,591)	(\$1,476,597)	\$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	\$155	\$10	\$15	\$34	\$30	\$30	\$36	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Subtotal	\$155	\$10	\$15	\$34	\$30	\$30	\$36	\$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	(\$6,736,208)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)	\$0	\$0	\$0	\$0	\$0	\$0
83	Adjusted Actual Net Expense	\$43,411,138	\$12,192,934	\$10,729,456	\$9,915,933	\$5,542,624	\$2,082,804	\$2,947,387	\$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	380,976	422,918	-	-	-	-	-	-	2,785,887
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	(264,393)	-	-	-	-	-	-	(1,465,001)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	261,603	-	-	-	-	-	-	1,465,148
Total Retail Sales	545,284	480,994	488,656	433,770	417,202	420,128	-	-	-	-	-	-	2,786,034
Test Year Retail Sales	555,937	498,647	492,113	431,145	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	2,835,008
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625	(15,271)	(4,565)							(48,974)
Production Rate - \$/MWh	\$15.66	\$15.66	\$15.66	\$15.66	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	
Total Revenue Credit - \$	(\$166,826)	(\$276,446)	(\$54,137)	\$41,108	(\$276,558)	(\$82,672)	\$0	\$0	\$0	\$0	\$0	\$0	(\$815,531)