

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	\$94,465,214	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$15,747,984	\$0	\$0	\$31,525	\$32,573
2 447 Sale for Resale	(\$71,252,067)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	(\$8,712,018)	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$15,102,119	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$1,521,108	\$2,093,856	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$41,271,374	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$7,376,855	\$7,709,363	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$11,820,128)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	(\$1,890,542)	(\$1,741,991)	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$11,729,236	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$1,471,267	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$423,386	\$64,248	\$38,145	\$56,451	\$55,776	\$56,900	\$54,711	\$42,517	\$54,638	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$79,919,134	\$12,834,846	\$11,844,305	\$10,713,656	\$6,782,226	\$3,548,365	\$4,423,948	\$13,084,591	\$16,623,099	\$0	\$0	\$31,525	\$32,573
	Total through August												
AUTHORIZED NET EXPENSE-SYSTEM													
9 555 Purchased Power	\$73,880,351	\$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	(\$46,626,781)	(\$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	\$17,451,882	\$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	\$44,857,909	\$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	(\$10,122,069)	(\$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	\$11,507,657	\$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	\$367,000	\$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	(\$1,780,336)	(\$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	\$89,535,613	\$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	(\$9,680,577)	(\$3,348,255)	(\$3,838,262)	(\$2,645,020)	(\$1,287,644)	(\$2,563,107)	(\$1,458,757)	\$3,385,296	\$2,075,172			(\$16,212,599)	(\$16,898,422)
19 Resource Optimization - Subtotal	(\$9,042,701)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)	(\$1,394,230)	(\$912,263)			\$0	\$0
20 Adjusted Net Expense	(\$51,834,299)	(\$3,990,167)	(\$4,953,111)	(\$3,442,743)	(\$2,527,246)	(\$4,028,668)	(\$2,935,318)	\$1,991,066	\$1,162,909	\$0	\$0	(\$16,212,599)	(\$16,898,422)
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	(\$12,154,695)	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	(\$2,648,043)	(\$1,929,385)	\$1,308,728	\$764,380	\$0	\$0	(\$10,656,541)	(\$11,107,333)
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	\$346,590	\$166,826	\$276,446	\$54,137	(\$41,108)	\$276,558	\$82,672	\$114,455	(\$583,396)				
Net Power Cost (+) Surcharge (-) Rebate	(\$11,808,105)	(\$2,415,211)	(\$2,928,712)	(\$2,173,662)	(\$1,676,489)	(\$2,371,485)	(\$1,846,713)	\$1,423,183	\$180,984			#VALUE!	#VALUE!
27 Cumulative Balance		(\$2,415,211)	(\$5,343,923)	(\$7,517,585)	(\$9,194,074)	(\$11,565,559)	(\$13,412,272)	(\$11,989,089)	(\$11,808,105)			#VALUE!	#VALUE!
Deferral Amount, Cumulative (Customer)		\$0	(\$1,007,942)	(\$2,638,189)	(\$3,895,556)	(\$5,909,003)	(\$7,571,045)	(\$6,290,180)	(\$6,127,295)			#VALUE!	#VALUE!
Deferral Amount, Monthly Entry		\$0	(\$1,007,942)	(\$1,630,247)	(\$1,257,367)	(\$2,013,447)	(\$1,662,042)	\$1,280,865	\$162,885			#VALUE!	#VALUE!
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$6,127,295	\$0	\$1,007,942	\$1,630,247	\$1,257,367	\$2,013,447	\$1,662,042	(\$1,280,865)	(\$162,885)			#VALUE!	#VALUE!
Company Band Gross Margin Impact, Cumulative		(\$2,415,211)	(\$4,335,981)	(\$4,879,396)	(\$5,298,518)	(\$5,656,556)	(\$5,841,227)	(\$5,698,909)	(\$5,680,810)			#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	\$25,887,037	\$5,222,009	\$4,094,932	\$2,500,917	\$1,879,275	\$1,466,768	\$1,497,022	\$45,964	\$9,116,052	\$0	\$0	\$31,525	\$32,573
2	Chelan County PUD (Rocky Reach Slice)	\$9,245,299	\$726,733	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$831,237	\$67,917	\$81,241	\$93,498	\$152,574	\$162,897	\$158,630	\$58,962	\$65,518	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,229,920	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$5,120,292	\$618,454	\$618,454	\$618,454	\$791,114	\$618,454	\$618,454	\$618,454	\$618,454	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (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	\$6,086	\$1,068	\$885	\$1,088	\$717	\$691	\$444	\$537	\$656	\$0	\$0	\$0	\$0
8	Small Power	\$1,074,634	\$196,327	\$176,449	\$137,700	\$145,245	\$118,256	\$119,818	\$109,807	\$71,032	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$1,090,209	\$167,411	\$151,142	\$134,752	\$9,639	\$139,720	\$156,195	\$206,662	\$124,688	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$2,323,617	\$509,116	\$428,290	\$551,749	\$336,086	\$237,801	\$242,505	\$18,009	\$61	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,510,945	\$503,270	\$466,388	\$406,268	\$349,209	\$332,411	\$457,880	\$561,311	\$434,208	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$8,343	\$0	\$0	\$2,771	\$1,252	\$1,246	\$1,021	\$1,028	\$1,025	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$18,051,558	\$2,326,853	\$2,182,871	\$2,357,771	\$2,235,770	\$2,098,059	\$2,056,390	\$2,377,596	\$2,416,248	\$0	\$0	\$0	\$0
14	Palouse Wind	\$13,681,446	\$2,365,264	\$2,240,478	\$2,072,807	\$2,009,810	\$1,146,211	\$1,530,959	\$1,018,827	\$1,297,090	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$1,607,271	\$213,305	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$210,888	\$216,324	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$29,719	\$17,127	(\$25,491)	\$6,656	(\$6,171)	(\$4,214)	\$8,352	\$7,510	\$25,950	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$94,465,214	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$15,747,984	\$0	\$0	\$31,525	\$32,573

(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	\$95,597,934	\$15,846,149	\$14,328,579	\$11,657,321	\$10,660,127	\$6,734,179	\$7,640,445	\$10,641,659	\$18,089,475	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$6,612,576)	\$269,952	\$412,596	(\$12,728)	\$137,952	\$885,113	\$416,570	(\$5,111,900)	(\$3,610,131)	\$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	\$29,719	\$17,127	(\$25,491)	\$6,656	(\$6,171)	(\$4,214)	\$8,352	\$7,510	\$25,950	\$0	\$0	\$0	\$0
555700	\$2,913,767	\$185,905	\$182,496	\$304,081	\$129,962	\$73,900	\$152,981	\$858,076	\$1,026,366	\$0	\$0	\$0	\$0
555710	\$1,607,271	\$213,305	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$210,888	\$216,324	\$0	\$0	\$0	\$0
WNP3 Mid Point	\$929,099	\$300,823.05	\$271,824.20	\$148,515.90	\$143,838.34	-	-	-	-	-	-	\$31,525.20	\$32,572.80
	\$94,465,214	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$15,747,984	\$0	\$0	\$31,525	\$32,573

447 SALES FOR RESALE

18	Short-Term Sales	(\$60,814,769)	(\$11,050,528)	(\$7,466,737)	(\$9,182,024)	(\$11,923,918)	(\$5,578,440)	(\$6,436,712)	(\$1,152,037)	(\$8,024,373)	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$851,899	\$96,850	\$54,051	\$67,735	\$46,838	\$23,444	\$38,086	\$256,173	\$268,722	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$109,780	\$12,978	\$11,594	\$12,269	\$23,957	\$12,240	\$11,887	\$12,458	\$12,397	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$449,025	\$61,859	\$59,141	\$65,628	\$58,213	\$48,440	\$49,177	\$56,197	\$50,370	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$11,848,002)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	(\$1,175,743)	(\$1,019,134)	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$71,252,067)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	(\$8,712,018)	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$50,032,101)	(\$7,609,680)	(\$5,047,431)	(\$6,544,317)	(\$9,297,915)	(\$2,000,078)	(\$3,078,046)	(\$7,435,346)	(\$9,019,288)	\$0	\$0	\$0	\$0
447100	\$8,807,346	(\$1,305,898)	(\$673,570)	(\$511,606)	(\$976,572)	(\$2,428,489)	(\$1,826,072)	\$10,813,550	\$5,716,003	\$0	\$0	\$0	\$0
447150	(\$13,311,515)	(\$1,555,198)	(\$1,161,880)	(\$1,419,235)	(\$1,164,177)	(\$810,888)	(\$1,049,973)	(\$3,046,570)	(\$3,103,594)	\$0	\$0	\$0	\$0
447700	(\$3,260,524)	(\$194,760)	(\$210,830)	(\$363,532)	(\$173,357)	(\$86,550)	(\$213,859)	(\$947,955)	(\$1,069,681)	\$0	\$0	\$0	\$0
447710	(\$1,607,271)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	(\$216,324)	\$0	\$0	\$0	\$0
447720	(\$11,848,002)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	(\$1,175,743)	(\$1,019,134)	\$0	\$0	\$0	\$0
	(\$71,252,067)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	(\$8,712,018)	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$4,032,072	\$626,601	\$554,862	\$679,297	\$585,374	\$9,446	\$196,175	\$666,074	\$714,243	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$6,158	\$93	\$929	(\$859)	(\$249)	(\$93)	\$5,088	\$1,199	\$50	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$10,885,978	\$2,183,195	\$895,901	\$2,130,831	\$1,522,366	\$574,651	\$1,456,675	\$847,317	\$1,275,042	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$177,911	\$0	\$0	\$0	\$8,942	\$9,180	\$48,750	\$6,518	\$104,521	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$15,102,119	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$1,521,108	\$2,093,856	\$0	\$0	\$0	\$0

501 FUEL-TONS

29	Kettle Falls	344,421	53,359	48,502	58,811	52,478	-	16,710	56,362	58,199	-	-	-	-
30	Colstrip	527,797	99,606	73,063	96,702	72,391	52,614	61,022	23,288	49,111	-	-	-	-

501 FUEL-COST PER TON

31	Kettle Falls	wood	\$11.74	\$11.44	\$11.55	\$11.15		\$11.74	\$11.82	\$12.27				
32	Colstrip	coal	\$21.92	\$12.26	\$22.04	\$21.03	\$10.92	\$23.87	\$36.38	\$25.96				

547 FUEL

33	NE CT Gas/Oil-547213	\$29,404	\$2,244	\$11,535	\$1,931	\$1,504	\$1,164	\$8,398	\$1,300	\$1,328	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$497,676	\$9,587	\$32,574	\$14,367	\$16,430	\$49,935	\$27,262	\$161,056	\$186,465	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$125,236	\$5	\$4,249	\$1,968	\$5,147	\$1,935	\$2,105	\$48,328	\$61,499	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$20,377,266	\$3,721,117	\$2,449,832	\$3,201,306	\$2,230,502	\$619,692	\$1,250,902	\$3,342,340	\$3,561,575	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$18,226,420	\$3,228,167	\$2,007,130	\$3,075,485	\$1,912,297	\$1,066,080	\$925,950	\$3,017,772	\$2,993,539	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$2,015,372	\$3,176	\$59,358	\$18,349	\$65,122	\$138,016	\$20,335	\$806,059	\$904,957	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$41,271,374	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$7,376,855	\$7,709,363	\$0	\$0	\$0	\$0

40 TOTAL NET EXPENSE

	\$79,586,640	\$12,579,922	\$11,757,943	\$10,226,126	\$6,355,700	\$3,621,342	\$4,641,080	\$13,501,244	\$16,839,185	\$0	\$0	\$31,525	\$32,573
--	---------------------	---------------------	---------------------	---------------------	--------------------	--------------------	--------------------	---------------------	---------------------	------------	------------	-----------------	-----------------

456 TRANSMISSION REVENUE

	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812
41 456100 ED AN	(\$8,115,226)	(\$903,780)	(\$922,637)	(\$658,705)	(\$659,155)	(\$1,040,681)	(\$1,187,805)	(\$1,447,941)	(\$1,294,522)	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$616,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans	(\$183,149)	\$0	(\$31,909)	\$6	(\$13,076)	(\$119,992)	(\$16,868)	(\$939)	(\$371)	\$0	\$0	\$0
47 456130 ED AN - Ancillary Services Revenue	(\$1,607,271)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	(\$216,324)	\$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	(\$40,160)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$70,248)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$1,188,074)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	\$0	\$0	\$0	\$0
51	Total 456 Transmission Revenue	(\$11,820,128)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	(\$1,890,542)	(\$1,741,991)	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
52	565000 ED AN	\$11,692,948	\$1,532,604	\$1,475,846	\$1,512,323	\$1,450,713	\$1,423,950	\$1,403,945	\$1,426,836	\$1,466,731	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$36,288	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$11,729,236	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$1,471,267	\$0	\$0	\$0
557 Broker & Related Fees													
56	557170 ED AN	\$331,951	\$47,346	\$29,412	\$45,913	\$44,067	\$46,595	\$39,558	\$33,991	\$45,069	\$0	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$61,185	\$13,283	\$5,453	\$6,923	\$8,212	\$6,507	\$10,866	\$4,109	\$5,832	\$0	\$0	\$0
59	557018 ED AN	\$30,250	\$3,619	\$3,280	\$3,615	\$3,497	\$3,798	\$4,287	\$4,417	\$3,737	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$423,386	\$64,248	\$38,145	\$56,451	\$55,776	\$56,900	\$54,711	\$42,517	\$54,638	\$0	\$0	\$0
RESOURCE OPTIMIZATION													
61	Econ Dispatch-557010	\$14,081,355	\$1,083,619	\$1,645,941	\$1,377,218	\$1,492,640	\$2,912,803	\$2,761,505	\$1,833,937	\$973,692	\$0	\$0	\$0
62	Econ Dispatch-557150	(\$2,633,548)	(\$2,490,169)	(\$336,824)	\$363,762	\$852,918	\$675,072	\$1,435,046	(\$2,218,714)	(\$914,639)	\$0	\$0	\$0
63	Gas Bookouts-557700	\$3,311,774	\$414,178	\$204,400	\$49,615	\$233,130	\$0	\$487,824	\$357,663	\$1,564,964	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$3,311,774)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	\$0	(\$487,824)	(\$357,663)	(\$1,564,964)	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$27,458,852	\$5,812,837	\$2,658,645	\$1,842,941	\$2,305,884	\$2,957,007	\$2,015,344	\$4,667,489	\$5,198,705	\$0	\$0	\$0
66	Fuel DispatchFin -456010	(\$8,480,474)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,424,435)	(\$1,952,688)	(\$1,566,138)	(\$1,059,625)	(\$315,640)	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$22,172,521)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$3,601,157)	(\$5,475,344)	(\$5,390,232)	(\$1,141,788)	(\$1,251,787)	\$0	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$487,470)	\$0	\$0	(\$182,104)	(\$49,440)	(\$58,523)	(\$68,065)	(\$67,171)	(\$62,167)	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$16,809,582)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$816,042)	(\$523,918)	(\$664,057)	(\$3,408,554)	(\$4,540,587)	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$2,670,200	\$187,589	\$238,295	\$27,125	\$371,923	\$107,454	\$225,014	\$356,500	\$1,156,300	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$2,670,200)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	(\$107,454)	(\$225,014)	(\$356,500)	(\$1,156,300)	\$0	\$0	\$0
72	Resource Optimizaton Subtotal	(\$9,043,388)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,239,632)	(\$1,465,591)	(\$1,476,597)	(\$1,394,426)	(\$912,423)	\$0	\$0	\$0
73	Misc. Power Exp. Actual-557160 ED AN	\$176	\$0	\$0	\$176	\$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
75	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$511	\$10	\$15	\$34	\$30	\$30	\$36	\$196	\$160	\$0	\$0	\$0
77	Wind REC Subtotal	\$511	\$10	\$15	\$34	\$30	\$30	\$36	\$196	\$160	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Expense	\$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
80	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$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
82	Net Resource Optimization	(\$9,042,701)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)	(\$1,394,230)	(\$912,263)	\$0	\$0	\$0
83	Adjusted Actual Net Expense	\$70,876,433	\$12,192,934	\$10,729,456	\$9,915,933	\$5,542,624	\$2,082,804	\$2,947,387	\$11,690,361	\$15,710,836	\$0	\$31,525	\$32,573

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	442,082	510,132	-	-	-	-	3,738,101
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	(264,393)	(261,603)	(303,871)	-	-	-	-	(2,030,475)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	261,603	303,871	290,570	-	-	-	-	2,059,589
Total Retail Sales	545,284	480,994	488,656	433,770	417,202	420,128	484,350	496,831	-	-	-	-	3,767,215
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	3,790,295
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625	(15,271)	(4,565)	(6,320)	32,214					(23,080)
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	\$18.11
Total Revenue Credit - \$	(\$166,826)	(\$276,446)	(\$54,137)	\$41,108	(\$276,558)	(\$82,672)	(\$114,455)	\$583,396	\$0	\$0	\$0	\$0	(\$346,590)