



Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1 555 Purchased Power	\$25,790,413	\$13,287,337	\$12,471,420	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$10,655,243)	(\$6,954,796)	(\$3,700,447)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$4,356,175	\$2,866,380	\$1,489,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$17,905,941	\$5,520,134	\$12,385,807	\$0	\$0	\$12,385,807	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$3,081,603)	(\$1,387,701)	(\$1,693,902)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$3,010,695	\$1,471,955	\$1,538,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$78,635	\$40,867	\$37,768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>8 Adjusted Actual Net Expense</b>	<b>\$37,405,013</b>	<b>\$14,844,176</b>	<b>\$22,529,181</b>	<b>\$16,081</b>	<b>\$15,575</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 January</b>												
AUTHORIZED NET EXPENSE-SYSTEM	Jan/19	Feb/19	Mar/19	Apr/19	May/19	Jun/19	Jul/19	Aug/19	Sep/19	Oct/19	Nov/19	Dec/19	
9 555 Purchased Power	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$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	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$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	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$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	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$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	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$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	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$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	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	
16 Settlement Adjustment	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	
<b>17 Authorized Net Expense</b>	<b>\$18,199,665</b>	<b>\$17,200,889</b>	<b>\$15,081,709</b>	<b>\$10,233,296</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>	<b>\$16,930,995</b>	
<b>18 Actual - Authorized Net Expense</b>	<b>(\$3,355,489)</b>	<b>\$5,328,292</b>	<b>(\$15,065,628)</b>	<b>(\$10,217,721)</b>									
19 Resource Optimization - Subtotal	(\$1,745,953)	\$738,821	(\$2,484,774)	\$0	\$0								
20 Adjusted Net Expense	(\$25,056,499)	\$2,843,518	(\$15,065,628)	(\$10,217,721)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21 Washington Allocation		65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	
22 Washington Share	(\$1,719,936)	\$1,869,044	(\$9,902,637)	(\$6,716,108)	\$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	
24 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$81,224)	\$302,672	(\$383,896)										
<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$1,417,264)</b>	<b>\$1,485,148</b>	<b>#VALUE!</b>	<b>#VALUE!</b>									
<b>25 Cumulative Balance</b>	<b>(\$1,417,264)</b>	<b>\$67,884</b>	<b>#VALUE!</b>	<b>#VALUE!</b>									
Deferral Amount, Cumulative (Customer)		\$0	\$0	#VALUE!	#VALUE!								
Deferral Amount, Monthly Entry		\$0	\$0	#VALUE!	#VALUE!								
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	#VALUE!	#VALUE!								
<b>Company Band Gross Margin Impact, Cumulative</b>	<b>(\$1,417,264)</b>	<b>\$67,884</b>	<b>#VALUE!</b>	<b>#VALUE!</b>									

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

Line No.	Deal Number	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
<b>555 PURCHASED POWER</b>														
1	Short-Term Purchases	\$6,042,967	\$2,854,577	\$3,156,734	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$2,555,570	\$1,277,785	\$1,277,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$119,408	\$63,699	\$55,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$305,896	\$152,948	\$152,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,552,932	\$776,466	\$776,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$5,237,168	\$2,751,195	\$2,485,973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$2,101	\$973	\$1,128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$297,333	\$137,301	\$160,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$287,674	\$175,035	\$112,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Uoriver	\$82,298	\$278,636	\$268,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,011,896	\$584,639	\$427,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$2,661	\$1,297	\$1,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$4,781,607	\$2,434,351	\$2,347,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Patsoue Wind	\$3,629,973	\$1,921,037	\$1,708,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$469,562	\$214,294	\$255,268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$1,054,077)	(\$336,895)	(\$717,182)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>17</b>	<b>Total 555 Purchased Power</b>	<b>\$25,790,413</b>	<b>\$13,287,337</b>	<b>\$12,471,420</b>	<b>\$16,081</b>	<b>\$15,575</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>
(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														
<b>555 PURCHASED POWER</b>														
	555000	\$34,735,659	\$12,768,901	\$21,966,758	\$0	\$0	\$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	(\$10,184,482)	(\$144,322)	(\$10,040,160)	\$0	\$0	\$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	(\$1,054,077)	(\$336,895)	(\$717,182)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555700 Bookouts	\$1,738,395	\$757,208	\$981,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555710 Intercompany Ancillary	\$469,562	\$214,294	\$255,268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Adjustment	(\$8,306)	(\$4,422)	(\$3,884)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WNPs Mid Point Bonneville Power Admin Deal #573 Enter	\$93,661	\$2,572.80	\$9,432.70	\$16,081.20	\$15,575.68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$25,790,413</b>	<b>\$13,287,337</b>	<b>\$12,471,420</b>	<b>\$16,081</b>	<b>\$15,575</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>447 SALES FOR RESALE</b>														
18	Short-Term Sales	(\$8,649,499)	(\$6,061,237)	(\$2,588,262)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$424,861	\$120,724	\$304,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$24,424	\$12,804	\$11,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$121,951	\$63,475	\$58,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$2,576,980)	(\$1,090,562)	(\$1,486,418)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>23</b>	<b>Total 447 Sales for Resale</b>	<b>(\$10,655,243)</b>	<b>(\$6,954,796)</b>	<b>(\$3,700,447)</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>447 SALES FOR RESALE</b>														
	447000	(\$18,107,778)	(\$4,862,162)	(\$13,245,616)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deduct Revenue From Solar Select	\$144,509	\$29,529	\$114,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447100	\$15,941,914	\$1,068,874	\$14,873,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447150	(\$3,367,577)	(\$1,052,740)	(\$2,314,837)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447700	(\$2,219,769)	(\$833,441)	(\$1,386,328)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447710	(\$469,562)	(\$214,294)	(\$255,268)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447720 Intercompany Transmission	(\$2,576,980)	(\$1,090,562)	(\$1,486,418)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>(\$10,655,243)</b>	<b>(\$6,954,796)</b>	<b>(\$3,700,447)</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>501 FUEL-DOLLARS</b>														
24	Kettle Falls Wood-501110	\$1,387,214	\$776,613	\$610,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$6,088	\$788	\$5,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$2,825,483	\$2,068,317	\$857,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$37,380	\$20,692	\$16,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>28</b>	<b>Total 501 Fuel Expense</b>	<b>\$4,356,175</b>	<b>\$2,866,380</b>	<b>\$1,489,795</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>501 FUEL-TONS</b>														
29	Kettle Falls	H:\Generation\KFGS Hog Fuel...YYYY	104,959	55,618	49,341	-	-	-	-	-	-	-	-	-
30	Colstrip	H:\Generation\Colstrip\Colstrip Fuel ...Y	178,782	94,382	84,400	-	-	-	-	-	-	-	-	-
<b>501 FUEL-COST PER TON</b>														
31	Kettle Falls	wood	\$13.96	\$12.38										
32	Colstrip	coal	\$21.91	\$10.16										
<b>547 FUEL</b>														
33	NE CT Gas/Oil-547213	\$2,155	(\$152)	\$2,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$235,568	\$30,234	\$205,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$79,016	\$6,111	\$72,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Covote Springs-547610	\$8,199,454	\$2,612,337	\$5,587,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$8,804,276	\$2,820,838	\$5,983,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$585,472	\$50,766	\$534,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>39</b>	<b>Total 547 Fuel Expense</b>	<b>\$17,905,941</b>	<b>\$5,520,134</b>	<b>\$12,385,807</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>40</b>	<b>TOTAL NET EXPENSE</b>	<b>\$37,397,286</b>	<b>\$14,719,055</b>	<b>\$22,646,575</b>	<b>\$16,081</b>	<b>\$15,575</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>456 TRANSMISSION REVENUE</b>														
	456100 ED AN	(\$2,147,900)	(\$940,975)	(\$1,206,925)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456120 ED AN - BPA Settlement	(\$154,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456200 ED AN - Sale of excess BPA Trans	(\$63)	(\$63)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456130 ED AN - Ancillary Services Revenue	(\$469,562)	(\$214,294)	(\$255,268)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456017 ED AN - Low Voltage	(\$12,216)	(\$6,438)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456700 ED WA - Low Voltage	(\$17,916)	(\$8,958)	(\$8,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456705 ED AN - Low Voltage	(\$279,946)	(\$139,973)	(\$139,973)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	B on A Low Voltage - In Auth revenues				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>51</b>	<b>Total 456 Transmission Revenue</b>	<b>(\$3,081,603)</b>	<b>(\$1,387,701)</b>	<b>(\$1,693,902)</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>565 TRANSMISSION EXPENSE</b>														
52	565000 ED AN	\$3,001,623	\$1,467,419	\$1,534,204	\$0	\$0	\$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	\$9,072	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>55</b>	<b>Total 565 Transmission Expense</b>	<b>\$3,010,695</b>	<b>\$1,471,955</b>	<b>\$1,538,740</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>557 Broker &amp; Related Fees</b>														
56	557170 ED AN	\$47,418	\$21,315	\$26,103	\$0	\$0	\$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	\$22,844	\$15,362	\$7,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557018 ED AN	\$8,373	\$4,190	\$4,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Merchandise Processing Fee				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>60</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$78,635</b>	<b>\$40,867</b>	<b>\$37,768</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>RESOURCE OPTIMIZATION</b>														
	Econ Dispatch-557010	(\$2,789,799)	(\$1,474,233)	(\$1,315,566)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Econ Dispatch-557150	(\$1,834,701)	(\$901,820)	(\$932,881)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Line No.	Deal Number	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
63	Gas Bookouts-557700	\$2,904,685	\$872,753	\$2,031,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$2,904,685)	(\$872,753)	(\$2,031,932)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$16,215,190	\$4,906,385	\$11,308,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel DispatchFin -456010	\$4,221,110	\$2,639,859	\$1,581,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$3,281,599)	(\$2,364,599)	(\$917,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$78,503)	(\$41,138)	(\$37,365)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$14,198,396)	(\$2,026,094)	(\$12,172,302)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$1,092,043	\$746,325	\$345,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$1,092,043)	(\$746,325)	(\$345,718)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>72</b>	<b>Resource Optimizaton Subtotal</b>	<b>(\$1,746,698)</b>	<b>\$738,360</b>	<b>(\$2,485,058)</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>
73	Misc. Power Exp. Actual-557160 ED AN	\$703	\$436	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>74</b>	<b>Misc. Power Exp. Subtotal</b>	<b>\$703</b>	<b>\$436</b>	<b>\$267</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>
75	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$42	\$25	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77</b>	<b>Wind REC Subtotal</b>	<b>\$42</b>	<b>\$25</b>	<b>\$17</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>
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>(\$1,745,953)</b>	<b>\$738,821</b>	<b>(\$2,484,774)</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>83</b>	<b>Adjusted Actual Net Expense</b>	<b>\$35,659,060</b>	<b>\$15,582,997</b>	<b>\$20,044,407</b>	<b>\$16,081</b>	<b>\$15,575</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 - 2019**

<b>Retail Sales - MWh</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Mar-19</b>	<b>Apr-19</b>	<b>May-19</b>	<b>Jun-19</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>YTD</b>
Total Billed Sales	547,355	516,536	-	-	-	-	-	-	-	-	-	-	1,063,891
Deduct Prior Month Unbilled	(312,515)	(304,564)	-	-	-	-	-	-	-	-	-	-	(617,079)
Add Current Month Unbilled	304,564	295,589	-	-	-	-	-	-	-	-	-	-	600,153
<b>Total Retail Sales</b>	<b>539,404</b>	<b>507,561</b>	-	-	-	-	-	-	-	-	-	-	<b>1,046,965</b>
<b>Test Year Retail Sales</b>	<b>556,117</b>	<b>486,363</b>	<b>477,535</b>	<b>431,246</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>556,117</b>
<b>Difference from Test Year</b>	<b>(16,713)</b>	<b>21,198</b>											<b>4,485</b>
<b>Production Rate - \$/MWh</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>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	
<b>Total Revenue Credit - \$</b>	<b>(\$302,672)</b>	<b>\$383,896</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>\$81,224</b>