

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-18____

EXHIBIT NO. ____ (WGJ-2)

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line
No.

WASHINGTON ACTUALS														
	TOTAL	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
1	555 Purchased Power	\$132,500,540	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$7,370,635	\$7,518,769	\$7,684,967	\$7,537,349	\$8,660,896	\$11,043,092	\$14,579,440	\$14,082,068
2	447 Sale for Resale	(\$88,779,012)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,808,662)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	(\$6,861,199)	(\$6,614,796)	(\$8,918,722)	(\$12,614,541)
3	501 Thermal Fuel	\$26,288,939	\$3,107,526	\$1,445,764	\$1,659,485	\$1,553,596	\$593,079	\$932,589	\$3,058,428	\$3,762,991	\$2,530,191	\$2,786,672	\$2,008,377	\$2,850,241
4	547 CT Fuel	\$69,526,485	\$9,055,016	\$4,339,629	\$2,734,446	\$2,317,057	\$2,255,561	\$2,313,002	\$8,249,668	\$9,519,606	\$7,225,158	\$6,316,558	\$7,150,335	\$8,050,449
5	456 Transmission Revenue	(\$20,599,612)	(\$1,601,614)	(\$1,536,835)	(\$1,582,047)	(\$1,818,694)	(\$2,240,043)	(\$2,290,921)	(\$1,821,024)	(\$1,835,393)	(\$1,530,445)	(\$1,417,619)	(\$1,330,901)	(\$1,594,076)
6	565 Transmission Expense	\$17,569,671	\$1,463,312	\$1,494,869	\$1,439,098	\$1,417,627	\$1,487,109	\$1,422,611	\$1,434,301	\$1,491,858	\$1,478,942	\$1,454,078	\$1,475,183	\$1,510,683
7	557 Broker Fees	\$728,348	\$46,719	\$19,336	\$108,115	\$45,185	\$113,333	\$53,560	\$46,901	\$64,239	\$62,515	\$51,367	\$55,488	\$61,590
8	Adjusted Actual Net Expense	\$137,235,359	\$18,324,988	\$12,324,779	\$10,817,944	\$6,352,662	\$3,771,012	\$4,527,201	\$11,862,436	\$16,703,313	\$11,566,058	\$13,619,352	\$15,019,200	\$12,346,414
		Total through												
	AUTHORIZED NET EXPENSE-SYSTEM	December	Jan/17	Feb/17	Mar/17	Apr/17	May/17	Jun/17	Jul/17	Aug/17	Sep/17	Oct/17	Nov/17	Dec/17
9	555 Purchased Power	\$119,195,329	\$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	(\$88,588,362)	(\$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	\$29,123,409	\$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	\$77,293,436	\$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	(\$15,802,274)	(\$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	\$17,237,232	\$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	\$690,000	\$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	(\$2,318,040)	(\$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	\$136,830,730	\$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	\$404,629	\$2,141,887	(\$3,357,788)	(\$2,540,732)	(\$1,717,208)	(\$400,304)	\$544,194	\$4,119,632	\$3,799,074	\$396,820	\$1,766,109	(\$74,113)	(\$4,272,942)
19	Resource Optimization - Subtotal	(\$6,059,188)	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,229)	(\$962,887)	(\$682,514)	(\$660,516)	(\$371,017)	(\$69,406)	(\$705,794)	(\$302,381)	(\$352,517)
20	Adjusted Net Expense	(\$5,654,559)	\$1,720,485	(\$3,493,657)	(\$3,261,388)	(\$2,391,437)	(\$1,363,191)	(\$138,320)	\$3,459,116	\$3,428,057	\$327,414	\$1,060,315	(\$376,494)	(\$4,625,459)
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	(\$3,659,064)	\$1,113,326	(\$2,260,745)	(\$2,110,444)	(\$1,547,499)	(\$882,121)	(\$89,507)	\$2,238,394	\$2,218,296	\$211,870	\$686,130	(\$243,629)	(\$2,993,135)
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	(\$2,560,676)	(\$899,103)	(\$134,989)	\$66,915	\$59,414	\$223,625	(\$16,866)	(\$830,278)	(\$758,570)	(\$202,249)	\$292,748	(\$175,063)	(\$186,260)
25	Net Power Cost (+) Surcharge (-) Rebate	(\$6,219,740)	\$214,223	(\$2,395,734)	(\$2,043,529)	(\$1,488,085)	(\$658,496)	(\$106,373)	\$1,408,116	\$1,459,726	\$9,621	\$978,878	(\$418,692)	(\$3,179,395)
27	Cumulative Balance		\$214,223	(\$2,181,511)	(\$4,225,040)	(\$5,713,125)	(\$6,371,621)	(\$6,477,994)	(\$5,069,878)	(\$3,610,152)	(\$3,600,531)	(\$2,621,653)	(\$3,040,345)	(\$6,219,740)
	Deferral Amount, Cumulative (Customer)		\$0	\$0	(\$168,780)	(\$1,284,844)	(\$1,778,716)	(\$1,858,496)	(\$802,409)	\$0	\$0	\$0	\$0	(\$1,664,805)
	Deferral Amount, Monthly Entry		\$0	\$0	(\$168,780)	(\$1,116,064)	(\$493,872)	(\$79,780)	\$1,056,087	\$802,409	\$0	\$0	\$0	(\$1,664,805)
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$1,664,805	\$0	\$0	\$168,780	\$1,116,064	\$493,872	\$79,780	(\$1,056,087)	(\$802,409)	\$0	\$0	\$0	\$1,664,805
	Company Band Gross Margin Impact, Cumulative		\$214,223	(\$2,181,511)	(\$4,056,260)	(\$4,428,281)	(\$4,592,905)	(\$4,619,498)	(\$4,267,469)	(\$3,610,152)	(\$3,600,531)	(\$2,621,653)	(\$3,040,345)	(\$4,554,935)

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

Line No.		TOTAL	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
555 PURCHASED POWER														
1	Short-Term Purchases	\$33,997,122	\$4,328,512	\$4,944,653	\$5,439,702	\$1,197,677	\$1,258,064	\$1,256,286	\$1,387,471	\$1,276,154	\$2,480,150	\$3,697,423	\$2,860,413	\$3,870,617
2	Chelan County PUD (Rocky Reach Slice)	\$13,873,092	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091
3	Douglas County PUD (Wells Settlement)	\$974,371	\$27,196	\$68,413	\$131,499	\$171,132	\$173,723	\$176,961	\$86,835	\$45,787	\$49,910	\$10,749	\$24,129	\$8,037
4	Douglas County PUD (Wells)	\$1,625,112	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$153,740	\$153,740	(\$94,844)
5	Grant County PUD (Priest Rapids/Wanapum)	\$7,274,220	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185
6	Bonneville Power Admin. (WNP-3) ¹	\$16,843,635	\$3,294,990	\$2,977,347	\$1,626,728	\$1,575,507	\$0	\$0	\$0	\$0	\$0	\$0	\$3,624,396	\$3,744,667
7	Inland Power & Light - Deer Lake	\$8,621	\$649	\$670	\$1,792	\$600	\$562	\$509	\$488	\$633	\$591	\$538	\$625	\$964
8	Small Power	\$1,422,450	\$99,602	\$151,083	\$134,036	\$148,798	\$124,595	\$119,883	\$137,282	\$85,830	\$80,376	\$93,630	\$120,634	\$126,701
9	Stimson Lumber	\$1,694,902	\$148,937	\$130,566	\$12,193	\$75,471	\$143,454	\$141,893	\$193,728	\$173,574	\$153,636	\$151,334	\$203,768	\$166,348
10	City of Spokane-Upriver	\$2,515,394	\$196,425	\$345,889	\$288,540	\$248,184	\$301,011	\$282,927	\$33,555	\$0	\$33,816	\$132,336	\$238,045	\$414,666
11	City of Spokane - Waste-to-Energy	\$5,485,164	\$379,378	\$300,385	\$452,188	\$481,737	\$471,993	\$50,938	\$593,742	\$570,212	\$571,536	\$602,604	\$468,199	\$542,252
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$25,724,026	\$2,230,759	\$1,994,043	\$1,868,211	\$1,868,712	\$1,898,657	\$1,914,518	\$2,289,914	\$2,364,389	\$2,310,281	\$2,287,477	\$2,345,135	\$2,351,930
14	Palouse Wind	\$18,521,898	\$1,520,651	\$1,752,139	\$2,482,824	\$2,281,924	\$941,544	\$1,462,141	\$836,660	\$878,233	\$887,125	\$1,965,191	\$2,596,464	\$917,002
15	WPM Ancillary Services	\$2,472,918	\$261,636	\$234,225	\$194,814	\$174,215	\$178,872	\$185,649	\$206,488	\$204,218	\$178,839	\$185,763	\$196,857	\$271,342
16	Non-Mon. Accruals	\$67,615	\$91,017	\$23,669	\$2,920	(\$17,386)	(\$41,458)	\$7,446	(\$814)	\$18,701	(\$1,380)	\$31	(\$15,241)	\$110
17	Total 555 Purchased Power	\$132,500,540	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$7,370,635	\$7,518,769	\$7,684,967	\$7,537,349	\$8,660,896	\$11,043,092	\$14,579,440	\$14,082,068

(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	\$124,999,476	\$13,485,698	\$12,588,213	\$10,837,848	\$9,028,341	\$6,675,797	\$6,710,449	\$8,016,677	\$10,889,579	\$9,076,302	\$10,336,508	\$14,010,883	\$13,343,181
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$1,659,634)	(\$573,578)	\$775,802	\$2,897,284	\$639,744	\$428,980	\$503,075	(\$802,503)	(\$4,465,783)	(\$1,006,515)	(\$94,323)	(\$42,409)	\$80,592
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	\$67,615	\$91,017	\$23,669	\$2,920	(\$17,386)	(\$41,458)	\$7,446	(\$814)	\$18,701	(\$1,380)	\$31	(\$15,241)	\$110
555700	\$4,793,733	\$805,291	\$832,870	\$410,252	\$96,001	\$128,444	\$112,150	\$265,119	\$890,634	\$413,650	\$615,113	\$138,189	\$86,020
555710	\$2,472,918	\$261,636	\$234,225	\$194,814	\$174,215	\$178,872	\$185,649	\$206,488	\$204,218	\$178,839	\$185,763	\$196,857	\$271,342
WNP3 Mid Point	\$1,826,433	\$429,306.43	\$387,920.54	\$211,947.47	\$205,273.81	-	-	-	-	-	-	\$291,161.26	\$300,823.05
	\$132,500,540	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$7,370,635	\$7,518,769	\$7,684,967	\$7,537,349	\$8,660,896	\$11,043,092	\$14,579,440	\$14,082,068

447 SALES FOR RESALE

18	Short-Term Sales	(\$73,317,984)	(\$7,399,212)	(\$7,019,783)	(\$6,811,174)	(\$5,705,143)	(\$4,532,469)	(\$4,249,868)	(\$5,767,715)	(\$2,850,184)	(\$5,814,723)	(\$5,456,773)	(\$7,193,618)	(\$10,517,322)
19	Nichols Pumping Index Sale	\$1,028,179	\$108,961	\$65,630	\$34,616	\$34,616	\$34,999	\$32,503	\$119,999	\$193,228	\$135,253	\$91,685	\$85,369	\$91,320
20	Sovereign Power/Kaiser Load Following	\$143,884	\$12,011	\$10,778	\$12,951	\$12,441	\$12,145	\$10,831	\$11,907	\$12,137	\$11,889	\$11,792	\$12,441	\$12,561
21	Pend Oreille DES	\$609,833	\$59,941	\$52,430	\$51,169	\$42,548	\$41,040	\$42,730	\$48,894	\$43,177	\$45,470	\$58,024	\$59,295	\$65,115
22	Merchant Ancillary Services	(\$17,242,924)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,672,760)	(\$1,364,377)	(\$1,258,605)	(\$1,203,890)	(\$1,235,695)	(\$1,239,088)	(\$1,319,524)	(\$1,882,209)	(\$2,266,215)
23	Total 447 Sales for Resale	(\$88,779,012)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,808,662)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	(\$6,861,199)	(\$6,614,796)	(\$8,918,722)	(\$12,614,541)

447 SALES FOR RESALE

447000	(\$60,624,754)	(\$6,443,349)	(\$4,300,395)	(\$3,223,885)	(\$3,748,719)	(\$2,808,113)	(\$2,397,556)	(\$5,290,605)	(\$7,013,104)	(\$5,594,362)	(\$4,186,325)	(\$6,353,557)	(\$9,264,784)
447100	(\$3,007,384)	\$289,518	(\$1,363,010)	(\$2,734,594)	(\$1,535,664)	(\$1,309,900)	(\$1,439,179)	\$211,353	\$5,635,051	\$589,335	(\$295,289)	(\$331,315)	(\$723,690)
447313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$5,431,032)	(\$802,832)	(\$993,315)	(\$559,145)	(\$156,940)	(\$147,400)	(\$141,420)	(\$301,175)	(\$1,019,371)	(\$438,245)	(\$627,895)	(\$154,784)	(\$88,510)
447710	(\$2,472,918)	(\$261,636)	(\$234,225)	(\$194,814)	(\$174,215)	(\$178,872)	(\$185,649)	(\$206,488)	(\$204,218)	(\$178,839)	(\$185,763)	(\$196,857)	(\$271,342)
447720	(\$17,242,924)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,672,760)	(\$1,364,377)	(\$1,258,605)	(\$1,203,890)	(\$1,235,695)	(\$1,239,088)	(\$1,319,524)	(\$1,882,209)	(\$2,266,215)
	(\$88,779,012)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,808,662)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	(\$6,861,199)	(\$6,614,796)	(\$8,918,722)	(\$12,614,541)

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$5,866,591	\$653,011	\$601,581	\$506,752	\$286,373	\$3,929	\$96,468	\$622,930	\$576,580	\$711,029	\$522,428	\$614,943	\$670,567
25	Kettle Falls Gas-501120	\$29,381	\$3,295	\$2,449	\$1,816	\$2,406	(\$50)	\$4,924	\$1,635	\$2,055	\$535	\$7,595	\$73	\$2,648
26	Colstrip Coal-501140	\$20,218,281	\$2,431,169	\$832,329	\$1,144,320	\$1,237,540	\$589,200	\$827,357	\$2,405,242	\$3,165,929	\$1,812,443	\$2,238,001	\$1,367,953	\$2,166,798
27	Colstrip Oil-501160	\$174,686	\$20,051	\$9,405	\$6,597	\$27,277	\$0	\$3,840	\$28,621	\$18,427	\$6,184	\$18,648	\$25,408	\$10,228
28	Total 501 Fuel Expense	\$26,288,939	\$3,107,526	\$1,445,764	\$1,659,485	\$1,553,596	\$593,079	\$932,589	\$3,058,428	\$3,762,991	\$2,530,191	\$2,786,672	\$2,008,377	\$2,850,241

501 FUEL-TONS

29	Kettle Falls	508,426	58,054	53,688	47,755	28,066	-	8,826	55,406	48,916	57,893	42,599	50,527	56,696
30	Colstrip	901,281	98,882	78,121	51,861	53,431	30,106	32,503	96,593	98,520	85,114	85,618	91,612	98,920

501 FUEL-COST PER TON

31	Kettle Falls	wood	\$11.25	\$11.21	\$10.61	\$10.20		\$10.93	\$11.24	\$11.79	\$12.28	\$12.26	\$12.17	\$11.83
32	Colstrip	coal	\$24.59	\$10.65	\$22.07	\$23.16	\$19.57	\$25.45	\$24.90	\$32.13	\$21.29	\$26.14	\$14.93	\$21.90

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

Line No.	TOTAL	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
547 FUEL														
33	NE CT Gas/Oil-547213	\$11,963	(\$1,576)	\$1,542	\$0	\$19	\$1,674	\$1,347	\$1,454	(\$3)	\$21	\$1,819	\$2,101	\$3,565
34	Boulder Park-547216	\$753,503	\$62,250	\$33,173	\$52,301	\$17,025	\$32,380	\$38,501	\$114,633	\$190,719	\$59,334	\$36,878	\$44,523	\$71,786
35	Kettle Falls CT-547211	\$177,635	\$14,101	\$4,234	\$5,383	\$2,662	\$1,660	\$4,799	\$34,135	\$70,967	\$21,007	\$8,765	\$4,062	\$5,860
36	Coyote Springs2-547610	\$36,279,453	\$4,593,125	\$2,383,174	\$1,870,423	\$1,426,854	\$1,089,979	\$1,279,879	\$4,045,224	\$4,345,131	\$3,827,452	\$3,374,389	\$3,658,011	\$4,385,812
37	Lancaster-547312	\$30,033,795	\$4,264,501	\$1,800,867	\$714,582	\$853,392	\$1,065,062	\$923,329	\$3,730,447	\$3,804,998	\$3,063,190	\$2,843,590	\$3,405,581	\$3,564,256
38	Rathdrum CT-547310	\$2,270,136	\$122,615	\$116,639	\$91,757	\$17,105	\$64,806	\$65,147	\$323,775	\$1,107,794	\$254,154	\$51,117	\$36,057	\$19,170
39	Total 547 Fuel Expense	\$69,526,485	\$9,055,016	\$4,339,629	\$2,734,446	\$2,317,057	\$2,255,561	\$2,313,002	\$8,249,668	\$9,519,606	\$7,225,158	\$6,316,558	\$7,150,335	\$8,050,449
40	TOTAL NET EXPENSE	\$139,536,952	\$18,416,571	\$12,347,409	\$10,852,778	\$6,708,544	\$4,410,613	\$5,341,951	\$12,202,258	\$16,982,609	\$11,555,046	\$13,531,526	\$14,819,430	\$12,368,217
			201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712
41	456100 ED AN	(\$12,765,475)	(\$920,621)	(\$869,298)	(\$946,913)	(\$1,144,968)	(\$1,540,591)	(\$1,592,052)	(\$1,190,519)	(\$1,212,796)	(\$932,841)	(\$795,994)	(\$714,587)	(\$904,295)
45	456120 ED AN - BPA Settlement	(\$3,192,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)
46	456020 ED AN - Sale of excess BPA Trans	(\$340,671)	(\$978)	(\$14,933)	(\$21,941)	(\$81,132)	(\$102,201)	(\$94,841)	(\$5,638)	\$0	(\$386)	(\$17,483)	(\$1,078)	(\$60)
47	456130 ED AN - Ancillary Services Revenue	(\$2,472,918)	(\$261,636)	(\$234,225)	(\$194,814)	(\$174,215)	(\$178,872)	(\$185,649)	(\$206,488)	(\$204,218)	(\$178,839)	(\$185,763)	(\$196,857)	(\$271,342)
48	456017 ED AN - Low Voltage	(\$60,240)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)
49	456700 ED WA - Low Voltage	(\$105,372)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)
50	456705 ED AN - Low Voltage	(\$1,662,936)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)

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

Line No.	TOTAL	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
51 Total 456 Transmission Revenue	(\$20,599,612)	(\$1,601,614)	(\$1,536,835)	(\$1,582,047)	(\$1,818,694)	(\$2,240,043)	(\$2,290,921)	(\$1,821,024)	(\$1,835,393)	(\$1,530,445)	(\$1,417,619)	(\$1,330,901)	(\$1,594,076)
565 TRANSMISSION EXPENSE													
52 565000 ED AN	\$17,515,239	\$1,458,776	\$1,490,333	\$1,434,562	\$1,413,091	\$1,482,573	\$1,418,075	\$1,429,765	\$1,487,322	\$1,474,406	\$1,449,542	\$1,470,647	\$1,506,147
53 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 565710 ED AN	\$54,432	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536
55 Total 565 Transmission Expense	\$17,569,671	\$1,463,312	\$1,494,869	\$1,439,098	\$1,417,627	\$1,487,109	\$1,422,611	\$1,434,301	\$1,491,858	\$1,478,942	\$1,454,078	\$1,475,183	\$1,510,683
557 Broker & Related Fees													
56 557170 ED AN	\$482,390	\$44,479	\$43,154	\$35,685	\$28,909	\$46,073	\$41,037	\$36,369	\$42,289	\$41,607	\$49,081	\$37,026	\$36,681
57 557172 ED AN	\$375	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 557165 ED AN	\$136,020	\$2,240	(\$23,818)	\$72,055	\$16,276	\$10,752	\$8,955	\$7,171	\$3,705	\$4,436	(\$1,472)	\$14,270	\$21,450
59 557018 ED AN	\$109,563	\$0	\$0	\$0	\$0	\$56,508	\$3,568	\$3,361	\$18,245	\$16,472	\$3,758	\$4,192	\$3,459
60 Total 557 ED AN Broker & Related Fees	\$728,348	\$46,719	\$19,336	\$108,115	\$45,185	\$113,333	\$53,560	\$46,901	\$64,239	\$62,515	\$51,367	\$55,488	\$61,590
RESOURCE OPTIMIZATION													
61 Econ Dispatch-557010	\$20,211,262	\$465,163	\$1,164,156	\$1,884,211	\$1,500,828	\$1,281,528	\$953,551	\$2,237,102	\$2,455,984	\$2,162,307	\$3,267,054	\$1,211,843	\$1,627,535
62 Econ Dispatch-557150	(\$8,419,893)	(\$2,907,151)	\$921,961	\$1,755,397	\$2,054,073	\$2,367,946	\$2,455,784	(\$2,976,389)	(\$1,245,477)	(\$2,654,374)	(\$2,535,241)	(\$2,174,544)	(\$3,481,878)
63 Gas Bookouts-557700	\$2,274,789	\$0	\$109,560	\$11,750	\$0	\$12,636	\$0	\$742,450	\$658,115	\$58,678	\$14,250	\$437,640	\$229,710
64 Gas Bookouts-557711	(\$2,274,789)	\$0	(\$109,560)	(\$11,750)	\$0	(\$12,636)	\$0	(\$742,450)	(\$658,115)	(\$58,678)	(\$14,250)	(\$437,640)	(\$229,710)
65 Intraco Thermal Gas-557730	\$49,347,739	\$5,714,140	\$2,992,717	\$1,792,656	\$2,068,334	\$3,018,889	\$3,893,940	\$5,452,335	\$5,589,840	\$5,975,860	\$2,954,838	\$5,198,347	\$4,695,843
66 Fuel DispatchFin -456010	(\$8,165,001)	(\$302,618)	(\$623,958)	(\$1,333,190)	(\$835,460)	(\$761,623)	(\$602,008)	(\$1,132,181)	(\$831,385)	(\$85,965)	(\$1,115,580)	(\$78,650)	(\$462,383)
67 Fuel Dispatch-456015	(\$23,702,205)	(\$641,193)	(\$1,193,995)	(\$2,917,461)	(\$3,709,807)	(\$4,636,483)	(\$6,108,620)	(\$1,999,556)	(\$449,955)	(\$37,151)	(\$1,317,581)	(\$630,562)	(\$59,841)
68 Intraco Thermal Gas-456730	(\$35,332,351)	(\$2,749,753)	(\$3,396,998)	(\$1,902,284)	(\$1,752,218)	(\$2,233,183)	(\$1,275,199)	(\$2,242,160)	(\$5,890,144)	(\$5,430,140)	(\$1,959,498)	(\$3,828,971)	(\$2,671,803)
69 Fuel Bookouts-456711	\$1,081,217	\$0	\$0	\$11,850	\$0	\$12,879	\$0	\$631,238	\$0	\$0	\$0	\$425,250	\$0
70 Fuel Bookouts-456720	(\$1,081,217)	\$0	\$0	(\$11,850)	\$0	(\$12,879)	\$0	(\$631,238)	\$0	\$0	\$0	(\$425,250)	\$0
71 Resource Optimizaton Subtotal	(\$6,060,449)	(\$421,412)	(\$136,117)	(\$720,671)	(\$674,250)	(\$962,926)	(\$682,552)	(\$660,849)	(\$371,137)	(\$69,463)	(\$706,008)	(\$302,537)	(\$352,527)
72 Misc. Power Exp. Actual-557160 ED AN	\$787	\$0	\$225	\$0	\$0	\$0	\$0	\$247	\$0	\$0	\$172	\$143	\$0
73 Misc. Power Exp. Subtotal	\$787	\$0	\$225	\$0	\$0	\$0	\$0	\$247	\$0	\$0	\$172	\$143	\$0
74 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75 Wind REC Exp Actual 557395	\$474	\$10	\$23	\$15	\$21	\$39	\$38	\$86	\$120	\$57	\$42	\$13	\$10
76 Wind REC Subtotal	\$474	\$10	\$23	\$15	\$21	\$39	\$38	\$86	\$120	\$57	\$42	\$13	\$10
77 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 Net Resource Optimization	(\$6,059,188)	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,229)	(\$962,887)	(\$682,514)	(\$660,516)	(\$371,017)	(\$69,406)	(\$705,794)	(\$302,381)	(\$352,517)
82 Adjusted Actual Net Expense	\$131,176,171	\$17,903,586	\$12,188,910	\$10,097,288	\$5,678,433	\$2,808,125	\$3,844,687	\$11,201,920	\$16,332,296	\$11,496,652	\$12,913,558	\$14,716,819	\$11,993,897

Avista Corp. - Resource Accounting
Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2017

Retail Sales - MWh	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD
Total Billed Sales	635,436	552,138	497,731	448,218	419,097	423,687	464,714	513,953	482,863	372,091	501,875	527,870	5,839,673
Deduct Prior Month Unbilled	(283,778)	(261,693)	(216,822)	(206,931)	(186,064)	(191,194)	(192,214)	(231,543)	(235,297)	(187,295)	(247,724)	(228,468)	(2,669,023)
Add Current Month Unbilled	261,693	216,822	206,931	186,064	191,194	192,214	231,543	235,297	187,295	247,724	228,468	261,456	2,646,701
Total Retail Sales	613,351	507,267	487,840	427,351	424,227	424,707	504,043	517,707	434,861	432,520	482,619	560,858	5,817,351
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	5,653,834
Difference from Test Year	57,414	8,620	(4,273)	(3,794)	(14,280)	1,077	53,019	48,440	12,915	(18,694)	11,179	11,894	163,517
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	
Total Revenue Credit - \$	\$899,103	\$134,989	(\$66,915)	(\$59,414)	(\$223,625)	\$16,866	\$830,278	\$758,570	\$202,249	(\$292,748)	\$175,063	\$186,260	\$2,560,676