

WA Summary Tab Inputs		Jan-19	Feb-19	Mar-19
AUTHORIZED NET EXPENSE-SYSTEM				
9	555 Purchased Power	11,810,646.23	10,948,943.21	10,208,755.66
10	447 Sale for Resale	(5,410,854.46)	(3,688,134.45)	(4,363,040.83)
11	501 Thermal Fuel	2,892,906.32	2,671,552.18	2,768,328.21
12	547 CT Fuel	8,800,466.86	7,046,200.31	6,405,716.63
13	456 Transmission Revenue	(1,062,694.25)	(1,178,480.71)	(1,177,115.40)
14	565 Transmission Expense	1,386,858.05	1,618,473.12	1,456,728.23
15	557 Broker Fees	34,250.00	34,250.00	34,250.00
16	Direct WA (Agreed to Adjustment)	(165,583.33)	(165,583.33)	(165,583.33)
21	Washington Allocation	65.73%	65.73%	65.73%

WA Monthly Tab Inputs

555 PURCHASED POWER				
2	Chelan County PUD (Rocky Reach Slice)	1,277,784.90	1,277,784.90	1,277,784.90
3	Douglas County PUD (Wells Settlement)	63,699.00	55,709.00	57,590.00
4	Douglas County PUD (Wells) - Fixed Amount	152,948.00	152,948.00	152,948.00
5	Grant County PUD (Priest Rapids/Wanapum)	776,465.53	776,465.53	776,465.53
6	Bonneville Power Admin. (WNP-3) ¹	2,751,195.20	2,485,973.05	1,358,265.80
7	Inland Power & Light - Deer Lake	972.75	1,128.15	1,325.55
8	Small Power:	137,300.58	160,032.42	130,122.17
	Arch Ford - 100133	45,091.94	67,920.26	34,371.32
	Glen/Rose Marie (Sheep Creek) - 100151	19,969.13	29,435.30	34,590.26
	Glen/Rose Marie (Phillips Ranch) - 100023	-	-	-
	Idaho County L&P (John Day) - 100460	18,757.74	16,042.72	10,386.41
	Clark Fork Hydro (formerly James White) - 264180	372.40	442.15	266.92
	HydroTech - 214285	44,025.80	39,863.53	42,093.26
	Spokane County - 186693	7,249.71	4,923.28	3,706.13
	The City of Cove - 273436	1,295.00	1,401.20	4,707.87
	Deep Creek - 101139	538.86	3.98	-
9	Stimson Lumber - 185895	175,035.12	112,638.76	116,166.06
10	City of Spokane-Upriver - 186298	278,635.32	269,106.84	250,887.28
11	City of Spokane - Waste-to-Energy - 261981	584,639.31	427,257.45	466,708.23
12	Clearwater Power Co - 102475	1,297.30	1,363.61	1,396.76
13	Rathdrum Power, LLC (Lancaster PPA)	2,434,351.44	2,347,255.81	2,433,714.57
14	Palouse Wind	1,921,037.05	1,708,935.75	1,266,883.65
	WNP3 Mid Point	32,572.80	29,432.70	16,081.20
447 SALES FOR RESALE				
19	Nichols Pumping Index Sale	(120,723.96)	(304,136.70)	(375,124.63)
20	Sovereign Power/Kaiser Load Following	(12,803.63)	(11,619.93)	(12,662.56)
21	Pend Oreille DES	(63,475.24)	(58,476.36)	(58,414.46)
501 FUEL-TONS				
29	Kettle Falls	55,618	49,341	52,895
30	Colstrip	94,382	84,400	99,623

WA RRC Tab Inputs

8	Total Billed Sales - Divided by 1,000	547,355	516,536	544,642
10	Add Current Month Unbilled - Divided by 1,000	304,564	295,589	262,441

12	Test Year Retail Sales	556,117	486,363	477,535
14	Production Rate - \$/MWh	18.11	18.11	18.11

Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19
9,754,466.19	7,204,007.33	6,832,768.36	7,367,141.26	8,064,915.66	7,448,796.17
(6,216,671.59)	(3,992,970.36)	(3,782,255.59)	(5,325,599.35)	(3,215,250.64)	(4,016,772.06)
2,491,504.95	1,551,263.17	1,358,750.78	2,219,592.22	2,478,124.66	2,578,207.41
4,139,184.54	1,426,182.27	1,698,326.77	5,653,252.01	7,341,418.34	6,493,557.54
(1,141,305.37)	(1,253,487.52)	(1,398,528.70)	(1,450,378.42)	(1,346,818.86)	(1,372,212.68)
1,423,781.13	1,394,142.28	1,391,307.66	1,452,951.07	1,443,201.71	1,567,440.78
34,250.00	34,250.00	34,250.00	34,250.00	34,250.00	34,250.00
(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)
65.73%	65.73%	65.73%	65.73%	65.73%	65.73%

1,277,784.90	1,277,784.90	1,277,784.90
39,998.00	67,634.00	57,526.00
152,948.00	152,948.00	152,948.00
896,502.01	776,465.53	776,465.53
1,315,483.62		
1,014.75	699.75	632.55
164,292.48	134,891.77	155,758.50
39,655.11	22,920.15	6,604.13
33,560.66	16,319.03	38,805.16
-	492.56	196.80
13,493.53	14,316.55	10,954.78
1,468.03	2,118.46	32,579.35
51,051.61	52,272.78	38,457.28
4,163.99	3,820.60	3,820.60
20,218.96	19,892.26	23,084.40
680.59	2,739.38	1,256.00
88,987.12	158,545.45	160,694.02
301,773.88	332,524.64	204,947.84
424,403.25	265,005.51	390,567.00
1,286.24	954.68	1,186.78
2,283,548.96	2,161,515.24	2,100,743.03
2,031,088.45	1,632,367.55	1,626,458.75

15,574.68

(60,162.06)	(45,192.84)	(61,644.24)
(12,424.10)	(12,082.10)	(12,072.60)
(50,504.60)	(54,143.88)	(54,456.16)

-	-	22,799
69,067	42,755	66,682

444,134	407,171	418,743
226,759	245,868	256,648

431,246	432,473	424,693	490,670	464,617	435,934
18.11	18.11	18.11	18.11	18.11	18.11

Oct-19	Nov-19	Dec-19
7,999,787.46	11,642,227.20	12,112,599.34
(3,304,258.83)	(4,468,024.59)	(6,320,022.70)
2,592,986.98	2,566,832.77	2,703,883.73
6,103,470.45	6,561,954.40	8,397,560.57
(1,319,316.33)	(1,257,650.34)	(1,191,496.26)
1,406,860.96	1,416,448.50	1,446,134.29
34,250.00	34,250.00	34,250.00
(165,583.33)	(165,583.33)	(165,583.33)
65.73%	65.73%	65.73%

- - -

436,959
18.11

468,856
18.11

553,150
18.11

Indicates Predetermined Amounts

On WA Summary Tab, these #'s are divided by 65.73%

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	\$71,582,851	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$10,767,043	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$46,263,945)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,641,075)	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$12,281,928	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$1,171,486	\$1,892,856	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$32,630,427	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$1,862,247	\$1,822,536	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$9,951,508)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	(\$1,383,252)	(\$1,745,648)	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$8,994,725	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$1,443,878	\$1,405,484	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$374,140	\$40,867	\$37,768	\$91,606	\$122,083	\$34,547	\$44,007	\$3,262	\$0	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$69,648,618	\$14,844,176	\$22,529,181	\$17,147,238	\$5,286,250	\$3,293,308	\$6,545,203	\$3,262	\$0	\$0	\$0	\$0	\$0
	Total through												
AUTHORIZED NET EXPENSE-SYSTEM	June	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	\$56,759,586	\$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	(\$27,453,927)	(\$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	\$13,734,305	\$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	\$29,516,078	\$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	(\$7,211,612)	(\$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	\$8,671,290	\$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	\$205,500	\$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	(\$1,511,484)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17 Authorized Net Expense	\$72,709,736	\$18,199,665	\$17,200,889	\$15,081,709	\$10,233,296	\$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	(\$3,064,380)	(\$3,355,489)	\$5,328,292	\$2,065,529	(\$4,947,046)	(\$2,818,164)	\$662,498	(\$9,696,033)					
19 Resource Optimization - Subtotal	(\$1,839,983)	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)	(\$1,100,871)	(\$1,173,869)						
20 Adjusted Net Expense	#VALUE!	(\$2,616,668)	\$2,843,518	\$4,685,277	(\$5,386,084)	(\$3,919,035)	(\$511,371)	#VALUE!	\$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%	65.73%
22 Washington Share	(\$3,223,638)	(\$1,719,936)	\$1,869,044	\$3,079,633	(\$3,540,273)	(\$2,575,982)	(\$336,124)	#VALUE!	\$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	(\$258,738)	\$302,672	(\$383,896)	(\$614,997)	\$412,799	\$112,155	(\$87,471)						
Net Power Cost (+) Surcharge (-) Rebate	(\$3,482,376)	(\$1,417,264)	\$1,485,148	\$2,464,636	(\$3,127,474)	(\$2,463,827)	(\$423,595)	#VALUE!					
27 Cumulative Balance		(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)	(\$3,058,781)	(\$3,482,376)	#VALUE!					
Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!					
Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!					
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!					
Company Band Gross Margin Impact, Cumulative		(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)	(\$3,058,781)	(\$3,482,376)	#VALUE!					

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
555 PURCHASED POWER														
1	Short-Term Purchases	\$19,409,169	\$2,854,577	\$3,156,734	\$7,001,996	\$1,757,522	\$2,214,282	\$2,424,058	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$7,666,710	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$342,156	\$63,699	\$55,709	\$57,590	\$39,998	\$67,634	\$57,526	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$917,688	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$4,778,832	\$776,466	\$776,466	\$776,466	\$896,502	\$776,466	\$776,466	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$7,910,918	\$2,751,195	\$2,485,973	\$1,358,266	\$1,315,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,775	\$973	\$1,128	\$1,326	\$1,015	\$700	\$633	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$882,398	\$137,301	\$160,032	\$130,122	\$164,292	\$134,892	\$155,759	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$812,066	\$175,035	\$112,639	\$116,166	\$88,987	\$158,545	\$160,694	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,637,876	\$278,635	\$269,107	\$250,887	\$301,774	\$332,525	\$204,948	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,558,580	\$584,639	\$427,257	\$466,708	\$424,403	\$265,006	\$390,567	\$0	\$0	\$0	\$0	\$0	\$0
12	Cleanwater Power Company	\$7,486	\$1,297	\$1,364	\$1,397	\$1,286	\$955	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$13,761,129	\$2,434,351	\$2,347,256	\$2,433,715	\$2,283,549	\$2,161,515	\$2,100,743	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$10,186,772	\$1,921,037	\$1,708,936	\$1,266,884	\$2,031,088	\$1,632,368	\$1,626,459	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$1,273,457	\$214,294	\$255,268	\$255,076	\$175,722	\$184,130	\$188,967	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$536,895)	(\$336,895)	(\$717,182)	(\$527,151)	(\$257,975)	\$22,739	\$1,248,303	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$71,582,851	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$10,767,043	\$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	\$80,920,114	\$12,768,901	\$21,966,758	\$19,455,012	\$10,031,182	\$8,212,223	\$8,486,038	\$0	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100 Fin Swaps	(\$14,589,094)	(\$144,322)	(\$10,040,160)	(\$6,252,272)	\$580,826	\$811,234	\$455,600	\$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	(\$568,161)	(\$336,895)	(\$717,182)	(\$527,151)	(\$257,975)	\$22,739	\$1,248,303	\$0	\$0	\$0	\$0	\$0	\$0
	555700 Bookouts	\$4,497,475	\$757,208	\$981,187	\$2,081,290	\$117,370	\$162,260	\$398,160	\$0	\$0	\$0	\$0	\$0	\$0
	555710 Intercompany Ancillary	\$1,273,457	\$214,294	\$255,268	\$255,076	\$175,722	\$184,130	\$188,967	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Adjustment	(\$44,602)	(\$4,422)	(\$3,884)	(\$7,855)	(\$8,320)	(\$10,096)	(\$10,025)	\$0	\$0	\$0	\$0	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Enter	\$93,661	32,572.80	29,432.70	16,081.20	15,574.68	-	-	-	-	-	-	-	-
		\$71,582,851	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$10,767,043	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE														
18	Short-Term Sales	(\$36,032,327)	(\$5,667,231)	(\$1,839,796)	(\$6,130,300)	(\$9,008,080)	(\$7,461,700)	(\$5,925,220)	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	(\$966,985)	(\$120,724)	(\$304,137)	(\$375,125)	(\$60,162)	(\$45,193)	(\$61,644)	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	(\$73,666)	(\$12,804)	(\$11,620)	(\$12,663)	(\$12,424)	(\$12,082)	(\$12,073)	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	(\$339,470)	(\$63,475)	(\$58,476)	(\$58,414)	(\$50,505)	(\$54,144)	(\$54,456)	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$8,851,497)	(\$1,090,562)	(\$1,486,418)	(\$1,399,685)	(\$1,642,181)	(\$1,644,969)	(\$1,587,682)	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$46,263,945)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,641,075)	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE														
	447000	(\$41,818,829)	(\$4,862,162)	(\$13,245,616)	(\$15,027,139)	(\$3,949,003)	(\$2,622,751)	(\$2,112,158)	\$0	\$0	\$0	\$0	\$0	\$0
	Deduct Revenue From Solar Select	\$528,653	\$29,529	\$114,980	\$148,778	\$56,427	\$74,697	\$104,242	\$0	\$0	\$0	\$0	\$0	\$0
	447100	\$22,704,521	\$1,068,874	\$14,873,040	\$15,815,277	(\$3,816,360)	(\$3,223,110)	(\$2,013,200)	\$0	\$0	\$0	\$0	\$0	\$0
	447150	(\$11,747,346)	(\$1,052,740)	(\$2,314,837)	(\$4,458,320)	(\$1,109,013)	(\$1,380,032)	(\$1,432,404)	\$0	\$0	\$0	\$0	\$0	\$0
	447700	(\$5,805,990)	(\$833,441)	(\$1,386,328)	(\$2,800,022)	(\$137,500)	(\$237,793)	(\$410,906)	\$0	\$0	\$0	\$0	\$0	\$0
	447710	(\$1,273,457)	(\$214,294)	(\$255,268)	(\$255,076)	(\$175,722)	(\$184,130)	(\$188,967)	\$0	\$0	\$0	\$0	\$0	\$0
	447720 Intercompany Transmission	(\$8,851,497)	(\$1,090,562)	(\$1,486,418)	(\$1,399,685)	(\$1,642,181)	(\$1,644,969)	(\$1,587,682)	\$0	\$0	\$0	\$0	\$0	\$0
		(\$46,263,945)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,641,075)	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS														
24	Kettle Falls Wood-501110	\$2,270,068	\$776,613	\$610,601	\$632,850	(\$22,216)	\$0	\$272,220	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$3,372	\$788	\$5,300	(\$3,247)	\$20	(\$5,519)	\$6,030	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$9,896,977	\$2,068,317	\$857,176	\$2,215,754	\$2,009,290	\$1,172,871	\$1,573,569	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$111,511	\$20,662	\$16,718	\$22,282	\$6,678	\$4,134	\$41,037	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$12,281,928	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$1,171,486	\$1,892,856	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS														
29	Kettle Falls	H:\Generation\KFGS Hog Fuel\....\YYYY f	180,653	55,618	49,341	52,895	-	22,799	-	-	-	-	-	-
30	Colstrip	H:\Generation\Colstrip\Colstrip FuelY	456,909	94,382	84,400	99,623	69,067	42,755	66,682	-	-	-	-	-

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
501 FUEL-COST PER TON														
31	Kettle Falls	wood	\$13.96	\$12.38	\$11.96			\$11.94						
32	Colstrip	coal	\$21.91	\$10.16	\$22.24	\$29.09	\$27.43	\$23.60						
547 FUEL														
33	NE CT Gas/Oil-547213		\$47,770	(\$152)	\$2,307	\$10,489	\$23,648	(\$2,426)	\$13,904	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216		\$468,122	\$30,234	\$205,334	\$152,890	\$10,113	\$14,935	\$54,616	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211		\$127,413	\$6,111	\$72,905	\$35,599	(\$47)	\$4,027	\$8,818	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610		\$15,035,240	\$2,612,337	\$5,587,117	\$3,604,314	\$1,817,341	\$653,380	\$760,751	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312		\$15,555,144	\$2,820,838	\$5,983,438	\$3,298,237	\$1,471,291	\$1,149,758	\$831,582	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310		\$1,396,738	\$50,766	\$534,706	\$570,531	\$45,297	\$42,573	\$152,865	\$0	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense		\$32,630,427	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$1,862,247	\$1,822,536	\$0	\$0	\$0	\$0	\$0
40	TOTAL NET EXPENSE		\$70,231,261	\$14,719,055	\$22,646,575	\$17,583,693	\$5,242,443	\$3,198,135	\$6,841,360	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE														
			201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912
41	456100 ED AN		(\$6,748,091)	(\$940,975)	(\$1,206,925)	(\$1,588,507)	(\$992,137)	(\$801,805)	(\$1,217,742)	\$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
46	456020 ED AN - Sale of excess BPA Trans		(\$27,673)	(\$63)	\$0	(\$113)	(\$400)	(\$21,159)	(\$5,938)	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans		(\$511,373)	\$0	\$0	(\$134,197)	(\$134,435)	(\$144,449)	(\$101,292)	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue		(\$1,273,457)	(\$214,294)	(\$255,268)	(\$255,076)	(\$175,722)	(\$184,130)	(\$188,967)	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage		(\$6,438)	(\$6,438)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage		(\$53,748)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	B on A Low Voltage - in Auth revenues	(\$839,838)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue		(\$9,951,508)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	(\$1,383,252)	(\$1,745,648)	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
53	565000 ED AN		\$8,967,509	\$1,467,419	\$1,534,204	\$1,677,005	\$1,448,591	\$1,439,342	\$1,400,948	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN		\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense		\$8,994,725	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$1,443,878	\$1,405,484	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
57	557170 ED AN		\$163,605	\$21,315	\$26,103	\$34,154	\$24,693	\$27,810	\$26,268	\$3,262	\$0	\$0	\$0	\$0
58	557172 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	CAISO	\$185,934	\$15,362	\$7,482	\$53,756	\$93,339	\$2,320	\$13,675	\$0	\$0	\$0	\$0	\$0
60	557018 ED AN	Merchandise Processing Fee	\$24,601	\$4,190	\$4,183	\$3,696	\$4,051	\$4,417	\$4,064	\$0	\$0	\$0	\$0	\$0
61	Total 557 ED AN Broker & Related Fees		\$374,140	\$40,867	\$37,768	\$91,606	\$122,083	\$34,547	\$44,007	\$3,262	\$0	\$0	\$0	\$0
Other Gas Purchases and Sales														
62	Econ Dispatch-557010		(\$3,825,842)	(\$1,474,233)	(\$1,315,566)	(\$3,221,388)	(\$270,280)	\$1,134,947	\$1,320,678	\$0	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150		(\$2,258,156)	(\$901,820)	(\$932,881)	(\$215,216)	\$101,314	(\$83,446)	(\$226,107)	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557700		\$3,664,491	\$872,753	\$2,031,932	\$721,925	\$37,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711		(\$3,664,491)	(\$872,753)	(\$2,031,932)	(\$721,925)	(\$37,881)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730		\$30,254,677	\$4,906,385	\$11,308,805	\$7,530,576	\$2,058,108	\$2,986,579	\$1,464,224	\$0	\$0	\$0	\$0	\$0
67	Fuel DispatchFin -456010		\$6,180,434	\$2,639,859	\$1,581,251	\$3,230,099	\$291,533	(\$781,355)	(\$780,953)	\$0	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015		(\$7,705,103)	(\$2,364,599)	(\$917,000)	(\$631,570)	(\$100,217)	(\$2,561,606)	(\$1,130,111)	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018		(\$204,284)	(\$41,138)	(\$37,365)	(\$27,425)	(\$33,247)	(\$34,636)	(\$30,473)	\$0	\$0	\$0	\$0	\$0
70	Intraco Thermal Gas-456730		(\$25,735,864)	(\$2,026,094)	(\$12,172,302)	(\$5,497,562)	(\$2,486,281)	(\$1,761,391)	(\$1,792,234)	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456711		\$2,068,579	\$746,325	\$345,718	\$612,250	\$0	\$364,286	\$0	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456720		(\$2,068,579)	(\$746,325)	(\$345,718)	(\$612,250)	\$0	(\$364,286)	\$0	\$0	\$0	\$0	\$0	\$0
73	Other Gas Purchases and Sales Subtotal		(\$3,294,138)	\$738,360	(\$2,485,058)	\$1,167,514	(\$439,070)	(\$1,100,908)	(\$1,174,976)	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Actual-557160 ED AN		\$1,453,861	\$436	\$267	\$1,452,099	\$0	\$0	\$1,059	\$0	\$0	\$0	\$0	\$0
75	Misc. Power Exp. Subtotal		\$1,453,861	\$436	\$267	\$1,452,099	\$0	\$0	\$1,059	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Authorized		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Actual 557395		\$294	\$25	\$17	\$135	\$32	\$37	\$48	\$0	\$0	\$0	\$0	\$0
78	Wind REC Subtotal		\$294	\$25	\$17	\$135	\$32	\$37	\$48	\$0	\$0	\$0	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	WA EIA937 Requirement (EWEB) - Broker Fee Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	WA EIA 937 Requirement (EWEB) - Broker Fee Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	EWEB REC WA EIA 937 Compliance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	Net Resource Optimization		(\$1,839,983)	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)	(\$1,100,871)	(\$1,173,869)	\$0	\$0	\$0	\$0	\$0
84	Adjusted Actual Net Expense		\$67,805,373	\$15,582,997	\$20,044,407	\$19,766,986	\$4,847,212	\$2,192,437	\$5,371,334	\$0	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting
Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2019

Retail Sales - MWh	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	YTD
Total Billed Sales	547,355	516,536	544,642	444,134	407,171	418,743	-	-	-	-	-	-	2,878,581
Deduct Prior Month Unbilled	(312,515)	(304,564)	(295,589)	(262,441)	(226,759)	(245,868)	-	-	-	-	-	-	(1,647,736)
Add Current Month Unbilled	304,564	295,589	262,441	226,759	245,868	256,648	-	-	-	-	-	-	1,591,869
Total Retail Sales	539,404	507,561	511,494	408,452	426,280	429,523	-	-	-	-	-	-	2,822,714
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	2,808,427
Difference from Test Year	(16,713)	21,198	33,959	(22,794)	(6,193)	4,830							14,287
Production Rate - \$/MWh	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	
Total Revenue Credit - \$	(\$302,672)	\$383,896	\$614,997	(\$412,799)	(\$112,155)	\$87,471	\$0	\$0	\$0	\$0	\$0	\$0	\$258,738