

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line
No.

WASHINGTON ACTUALS	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
1 555 Purchased Power	\$123,902,146	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$9,569,453	\$10,017,659	\$11,706,704	\$11,598,520
2 447 Sale for Resale	(\$81,164,471)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	(\$4,852,075)	(\$5,606,876)	(\$6,417,968)	(\$6,140,828)
3 501 Thermal Fuel	\$28,238,420	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$3,116,082	\$2,273,596	\$1,759,242	\$1,952,420	\$3,127,177
4 547 CT Fuel	\$53,865,753	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$5,587,553	\$5,566,648	\$5,945,096	\$5,742,175	\$6,805,062
5 456 Transmission Revenue	(\$19,706,161)	(\$1,243,451)	(\$1,543,693)	(\$1,301,455)	(\$1,234,355)	(\$1,770,551)	(\$1,863,759)	(\$2,093,088)	(\$2,276,333)	(\$1,946,949)	(\$1,898,627)	(\$1,189,736)	(\$1,344,164)
6 565 Transmission Expense	\$16,539,040	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$1,374,950	\$1,394,933	\$1,430,774	\$1,356,670	\$1,374,950
7 557 Broker Fees	\$506,830	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$47,733	\$20,949	\$71,138	\$45,449	\$36,940	\$31,205
8 Adjusted Actual Net Expense	\$122,181,557	\$13,561,488	\$11,470,087	\$10,433,249	\$8,389,912	\$3,922,753	\$3,525,555	\$7,541,627	\$10,928,298	\$12,076,744	\$11,692,717	\$13,187,205	\$15,451,922
	Total through December												
AUTHORIZED NET EXPENSE-SYSTEM	TOTAL	Jan/20	Feb/20	Mar/20	Apr/20	May/20	Jun/20	Jul/20	Aug/20	Sep/20	Oct/20	Nov/20	Dec/20
9 555 Purchased Power	\$111,395,052	\$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	(\$54,103,856)	(\$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	\$28,873,933	\$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	\$70,067,291	\$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	(\$15,149,484)	(\$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	\$17,404,328	\$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	\$411,000	\$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	(\$3,022,968)	(\$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	\$155,875,296	\$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	(\$33,693,739)	(\$4,638,177)	(\$5,730,802)	(\$4,648,460)	(\$1,843,384)	(\$2,188,719)	(\$2,357,150)	(\$2,157,668)	(\$3,619,629)	(\$404,609)	(\$1,569,149)	(\$3,056,919)	(\$1,479,073)
19 Resource Optimization - Subtotal	\$1,675,764	\$490,080	\$92,925	\$148,644	\$236,539	(\$113,337)	\$94,577	\$699,050	\$100,288	\$100,953	\$597,407	(\$465,942)	(\$405,420)
20 Adjusted Net Expense	(\$32,017,975)	(\$4,148,097)	(\$5,637,877)	(\$4,499,816)	(\$1,606,845)	(\$2,202,056)	(\$2,262,573)	(\$1,458,618)	(\$3,519,341)	(\$303,656)	(\$971,742)	(\$3,522,861)	(\$1,884,493)
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	(\$21,045,415)	(\$2,726,544)	(\$3,705,777)	(\$2,957,729)	(\$1,056,179)	(\$1,447,411)	(\$1,487,189)	(\$958,750)	(\$2,313,263)	(\$199,593)	(\$638,726)	(\$2,315,577)	(\$1,238,677)
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	\$3,565,896	\$369,390	\$199,735	\$142,381	\$515,338	\$841,101	\$742,148	\$609,818	(\$291,336)	\$125,140	(\$208,826)	\$74,034	\$446,973
25 Net Power Cost (+) Surcharge (-) Rebate	(\$17,479,519)	(\$2,357,154)	(\$3,506,042)	(\$2,815,348)	(\$540,841)	(\$606,310)	(\$745,041)	(\$348,932)	(\$2,604,599)	(\$74,453)	(\$847,552)	(\$2,241,543)	(\$791,704)
27 Cumulative Balance		(\$2,357,154)	(\$5,863,196)	(\$8,678,544)	(\$9,219,385)	(\$9,825,695)	(\$10,570,736)	(\$10,919,668)	(\$13,524,267)	(\$13,598,720)	(\$14,446,272)	(\$16,687,815)	(\$17,479,519)
Deferral Amount, Cumulative (Customer)		\$0	(\$1,397,397)	(\$3,508,908)	(\$3,914,539)	(\$4,369,271)	(\$5,013,662)	(\$5,327,701)	(\$7,671,840)	(\$7,738,848)	(\$8,501,645)	(\$10,519,034)	(\$11,231,567)
Deferral Amount, Monthly Entry		\$0	(\$1,397,397)	(\$2,111,511)	(\$405,631)	(\$454,732)	(\$644,391)	(\$314,039)	(\$2,344,139)	(\$67,008)	(\$762,797)	(\$2,017,389)	(\$712,533)
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$11,231,567	\$0	\$1,397,397	\$2,111,511	\$405,631	\$454,732	\$644,391	\$314,039	\$2,344,139	\$67,008	\$762,797	\$2,017,389	\$712,533
Company Band Gross Margin Impact, Cumulative		(\$2,357,154)	(\$4,465,799)	(\$5,169,636)	(\$5,304,846)	(\$5,456,424)	(\$5,557,074)	(\$5,591,967)	(\$5,852,427)	(\$5,859,872)	(\$5,944,627)	(\$6,168,781)	(\$6,247,952)

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

Line No.	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
555 PURCHASED POWER														
1	Short-Term Purchases	\$26,915,599	\$3,386,200	\$2,505,205	\$663,858	\$2,142,585	\$1,517,506	\$945,253	\$2,235,891	\$3,781,312	\$2,246,884	\$1,790,218	\$2,828,329	\$2,872,358
2	Chelan County PUD (Rocky Reach Slice)	\$16,793,747	\$1,399,478	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479
3	Douglas County PUD (Wells Settlement)	\$1,924,887	\$128,412	\$137,331	\$81,844	\$100,046	\$134,694	\$132,024	\$286,565	\$290,571	\$151,213	\$139,980	\$154,480	\$187,747
4	Douglas County PUD (Wells)	\$2,484,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000
5	Grant County PUD (Priest Rapids/Wanapum)	\$9,979,903	\$845,499	\$845,499	\$845,499	\$679,414	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	Inland Power & Light - Deer Lake	\$12,077	\$969	\$1,162	\$1,170	\$1,075	\$1,121	\$932	\$839	\$919	\$852	\$814	\$965	\$1,259
8	Small Power	\$1,493,681	\$135,481	\$178,168	\$136,054	\$148,758	\$128,743	\$142,916	\$177,519	\$94,181	\$63,440	\$77,909	\$95,974	\$114,538
9	Stimson Lumber	\$1,694,710	\$160,536	\$132,054	\$109,083	\$75,549	\$149,167	\$140,831	\$196,043	\$106,039	\$188,825	\$181,681	\$127,504	\$127,398
10	City of Spokane-Upriver	\$1,896,628	\$220,402	\$348,737	\$173,787	\$254,261	\$196,121	\$212,728	\$56,661	\$0	\$90	\$58,108	\$190,105	\$185,628
11	City of Spokane - Waste-to-Energy	\$5,841,922	\$539,216	\$522,867	\$444,785	\$423,831	\$339,112	\$470,134	\$573,175	\$483,558	\$500,664	\$533,261	\$435,520	\$575,799
12	Clearwater Power Company	\$14,451	(\$311)	\$1,667	\$1,579	\$1,431	\$1,520	\$1,310	\$1,310	\$1,324	\$1,490	\$427	\$1,243	\$1,461
13	Rathdrum Power, LLC (Lancaster PPA)	\$28,069,626	\$2,414,741	\$2,327,885	\$2,427,120	\$2,402,620	\$2,109,928	\$2,056,488	\$2,224,624	\$2,406,557	\$2,426,541	\$2,416,329	\$2,423,747	\$2,433,046
14	Palouse Wind	\$23,352,037	\$3,334,132	\$2,160,328	\$2,406,190	\$1,890,255	\$1,607,702	\$1,548,996	\$1,461,188	\$1,087,063	\$1,207,862	\$2,037,334	\$2,649,544	\$1,961,443
15	Rattlesnake Flat, LLC	\$807,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,981	\$106,131	\$182,155	\$510,802
16	WPM Ancillary Services	\$2,592,302	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$224,260	\$211,164	\$217,964
17	Non-Mon. Accruals	\$29,507	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	(\$751)	(\$46,004)	(\$42,901)
18	Total 555 Purchased Power	\$123,902,146	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$9,569,453	\$10,017,659	\$11,706,704	\$11,598,520

(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	\$115,939,493	\$11,300,933	\$9,783,421	\$9,368,374	\$8,891,163	\$8,111,978	\$7,524,829	\$9,055,084	\$10,551,605	\$9,673,763	\$10,134,076	\$10,763,183	\$10,781,084
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$3,246,098	\$1,256,392	\$900,700	(\$662,984)	\$191,488	\$444,892	\$539,968	\$422,966	(\$6,136)	(\$617,892)	(\$397,656)	\$691,392	\$482,968
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	\$29,507	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	(\$751)	(\$46,004)	(\$42,901)
555700	\$2,186,702	\$218,942	\$89,780	\$199,854	\$652,725	\$90,380	\$48,766	\$198,595	\$167,200	\$200,100	\$64,360	\$92,200	\$163,800
555710	\$2,592,302	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$224,260	\$211,164	\$217,964
	(\$91,956)	(\$4,512)	(\$6,519)	(\$7,796)	(\$9,202)	(\$9,658)	(\$9,973)	(\$10,852)	(\$9,167)	(\$8,151)	(\$6,630)	(\$5,231)	(\$4,395)
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$123,902,146	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$9,569,453	\$10,017,659	\$11,706,704	\$11,598,520

447 SALES FOR RESALE

19	Short-Term Sales	(\$63,223,937)	(\$6,410,216)	(\$5,567,362)	(\$5,771,825)	(\$6,957,136)	(\$4,643,721)	(\$4,498,259)	(\$5,243,857)	(\$6,564,706)	(\$3,553,855)	(\$4,230,843)	(\$5,041,447)	(\$4,740,710)
20	Nichols Pumping Index Sale	(\$912,891)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	(\$32,501)	(\$15,887)	(\$53,470)	(\$112,902)	(\$106,144)	(\$85,307)	(\$81,101)	(\$108,959)
21	Sovereign Power/Kaiser Load Following	(\$132,098)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	(\$12,236)	(\$10,556)	(\$9,100)	(\$9,146)	(\$10,130)	(\$10,318)	(\$10,240)	(\$10,501)
22	Pend Oreille DES	(\$434,369)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	(\$40,336)	(\$25,067)	(\$24,561)	(\$21,080)	(\$19,638)	(\$29,774)	(\$29,999)	(\$31,530)
23	Merchant Ancillary Services	(\$16,461,176)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	(\$1,115,169)	(\$1,162,308)	(\$1,250,634)	(\$1,255,181)	(\$1,249,128)
24	Total 447 Sales for Resale	(\$81,164,471)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	(\$4,852,075)	(\$5,606,876)	(\$6,417,968)	(\$6,140,828)

447 SALES FOR RESALE

447000	(\$34,554,568)	(\$3,835,467)	(\$2,627,687)	(\$3,877,053)	(\$4,628,479)	(\$1,311,184)	(\$185,383)	(\$2,143,356)	(\$5,007,788)	(\$2,447,337)	(\$2,799,736)	(\$2,654,407)	(\$3,036,691)
Solar Select Generation Priced at Powerdex	\$891,322	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$224,584	\$30,165	\$125,028	\$41,522	\$26,328
447100	(\$11,136,396)	(\$1,028,302)	(\$1,145,634)	(\$328,879)	(\$737,252)	(\$2,395,170)	(\$3,583,660)	(\$2,209,558)	\$386,306	\$168,236	\$533,250	(\$923,511)	\$127,778
447150	(\$14,692,994)	(\$1,265,005)	(\$1,503,561)	(\$1,358,611)	(\$884,798)	(\$700,094)	(\$498,100)	(\$644,975)	(\$1,900,295)	(\$1,076,953)	(\$1,920,874)	(\$1,308,477)	(\$1,631,251)
447700	(\$2,618,357)	(\$255,624)	(\$167,800)	(\$226,050)	(\$724,841)	(\$194,000)	(\$134,561)	(\$234,693)	(\$183,788)	(\$160,700)	(\$69,650)	(\$106,750)	(\$159,900)
447710	(\$2,592,302)	(\$230,471)	(\$284,988)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	(\$224,260)	(\$211,164)	(\$217,964)
447720	(\$16,461,176)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	(\$1,115,169)	(\$1,162,308)	(\$1,250,634)	(\$1,255,181)	(\$1,249,128)
	(\$81,164,471)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	(\$4,852,075)	(\$5,606,876)	(\$6,417,968)	(\$6,140,828)

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$5,998,022	\$669,436	\$586,372	\$520,044	\$588,601	(\$1,484)	\$4,598	\$332,272	\$659,968	\$805,116	\$744,164	\$423,400	\$665,535
26	Kettle Falls Gas-501120	\$11,212	\$466	\$2,150	\$602	\$929	(\$19)	\$751	\$620	\$1,687	(\$95)	\$1,356	\$2,315	\$450
27	Colstrip Coal-501140	\$22,005,083	\$2,514,090	\$2,811,018	\$2,357,564	\$2,203,760	\$739,924	\$785,937	\$1,770,445	\$2,452,135	\$1,458,669	\$993,505	\$1,513,430	\$2,404,606
28	Colstrip Oil-501160	\$224,103	\$55,086	\$0	\$0	\$10,854	\$0	\$39,179	\$16,708	\$2,292	\$9,906	\$20,217	\$13,275	\$56,586
29	Total 501 Fuel Expense	\$28,238,420	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$3,116,082	\$2,273,596	\$1,759,242	\$1,952,420	\$3,127,177

501 FUEL-TONS

30	Kettle Falls	462,472	53,540	47,910	43,672	49,482	-	372	26,216	50,160	58,138	53,378	31,012	48,592
31	Colstrip	762,615	94,106	71,708	82,836	78,696	25,604	28,502	62,875	88,085	51,780	35,440	55,125	87,858

501 FUEL-COST PER TON

32	Kettle Falls	wood	\$12.50	\$12.24	\$11.91	\$11.90		\$12.36	\$12.67	\$13.16	\$13.85	\$13.94	\$13.65	\$13.70
33	Colstrip	coal	\$26.72	\$39.20	\$28.46	\$28.00	\$28.90	\$27.57	\$28.16	\$27.84	\$28.17	\$28.03	\$27.45	\$27.37

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

Line No.	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
547 FUEL														
34	NE CT Gas/Oil-547213	\$16,308	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	(\$93)	(\$216)	\$1,053	\$1,132	\$15,252	\$820
35	Boulder Park-547216	\$840,289	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$40,446	\$85,902	\$153,725	\$204,879	\$58,541	\$56,255
36	Kettle Falls CT-547211	\$27,210	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$1,472	\$9,330	\$4,616	\$2,289	(\$2,401)	(\$840)
37	Coyote Springs2-547610	\$25,388,467	\$2,553,876	\$2,266,934	\$2,517,341	\$1,550,090	\$447,698	\$564,243	\$1,543,423	\$2,739,420	\$2,564,111	\$2,505,960	\$2,707,858	\$3,427,513
38	Lancaster-547312	\$24,370,145	\$2,326,662	\$1,755,204	\$2,352,441	\$2,028,732	\$711,804	\$471,786	\$1,331,921	\$2,462,679	\$2,362,221	\$2,426,723	\$2,934,562	\$3,205,410
39	Rathdrum CT-547310	\$3,223,334	\$24,298	\$61,420	\$522,576	\$693,800	\$44,933	\$42,765	\$113,802	\$480,438	\$480,922	\$804,113	\$28,363	\$115,904
40	Total 547 Fuel Expense	\$53,865,753	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$5,587,553	\$5,566,648	\$5,945,096	\$5,742,175	\$6,805,062
41	TOTAL NET EXPENSE	\$124,841,848	\$13,364,330	\$11,601,013	\$10,287,354	\$8,211,602	\$4,319,856	\$4,023,812	\$8,179,144	\$11,808,732	\$12,557,622	\$12,115,121	\$12,983,331	\$15,389,931
202001 202002 202003 202004 202005 202006 202007 202008 202009 202010 202011 202012														
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$12,851,825)	(\$675,313)	(\$919,841)	(\$748,908)	(\$697,529)	(\$1,150,361)	(\$1,310,572)	(\$1,487,265)	(\$1,709,458)	(\$1,395,252)	(\$1,326,087)	(\$646,298)	(\$784,941)
45	456120 ED AN - BPA Settlement	(\$924,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)
46	456020 ED AN - Sale of excess BPA Trans	(\$206,209)	\$0	\$0	\$0	(\$8,563)	(\$111,418)	(\$32,555)	(\$52,809)	(\$364)	\$0	(\$500)	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$1,257,590)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	(\$100,000)	(\$107,384)	(\$116,245)	(\$115,506)	(\$100,000)	(\$100,000)
48	456130 ED AN - Ancillary Services Revenue	(\$2,594,699)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	(\$224,260)	(\$211,164)	(\$217,964)
49	456017 ED AN - Low Voltage	(\$69,336)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)
50	456700 ED WA - Low Voltage	(\$113,841)	(\$9,378)	(\$9,378)	(\$9,378)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)
51	456705 ED AN - Low Voltage	(\$1,688,661)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$148,958)
52	Total 456 Transmission Revenue	(\$19,706,161)	(\$1,243,451)	(\$1,543,693)	(\$1,301,455)	(\$1,234,355)	(\$1,770,551)	(\$1,863,759)	(\$2,093,088)	(\$2,276,333)	(\$1,946,949)	(\$1,898,627)	(\$1,189,736)	(\$1,344,164)
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$16,484,608	\$1,397,531	\$1,371,808	\$1,397,309	\$1,358,060	\$1,324,154	\$1,322,847	\$1,403,302	\$1,370,414	\$1,390,397	\$1,426,238	\$1,352,134	\$1,370,414
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	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
56	Total 565 Transmission Expense	\$16,539,040	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$1,374,950	\$1,394,933	\$1,430,774	\$1,356,670	\$1,374,950
557 Broker & Related Fees														
57	557170 ED AN	\$298,217	\$21,723	\$20,506	\$29,019	\$34,482	\$26,833	\$21,959	\$28,102	\$19,120	\$24,903	\$28,564	\$23,293	\$19,713
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$151,950	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$14,682	(\$3,569)	\$40,875	\$12,288	\$9,661	\$7,781
60	557018 ED AN	\$56,663	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$4,949	\$5,398	\$5,360	\$4,597	\$3,986	\$3,711
61	Total 557 ED AN Broker & Related Fees	\$506,830	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$47,733	\$20,949	\$71,138	\$45,449	\$36,940	\$31,205
Other Purchases and Sales														
62	Econ Dispatch-557010	(\$13,733,950)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	(\$730,267)	(\$618,001)	(\$1,688,025)	(\$1,552,992)	(\$2,490,000)	(\$1,969,430)
63	Econ Dispatch-557150	(\$3,078,378)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$61,800	(\$1,620,693)	(\$274,590)	(\$272,230)	\$367,874	\$2,354,345
64	Gas Bookouts-557700	\$1,889,094	\$11,952	\$8,400	\$148,028	\$176,080	\$477,176	\$359,359	\$374,375	\$146,405	\$0	\$181,370	\$0	\$5,949
65	Gas Bookouts-557711	(\$1,889,094)	(\$11,952)	(\$8,400)	(\$148,028)	(\$176,080)	(\$477,176)	(\$359,359)	(\$374,375)	(\$146,405)	\$0	(\$181,370)	\$0	(\$5,949)
66	Intraco Thermal Gas-557730	\$49,582,118	\$4,115,776	\$3,319,418	\$5,391,617	\$4,419,630	\$3,917,436	\$2,910,728	\$3,649,197	\$5,625,775	\$4,484,938	\$4,106,333	\$5,124,813	\$2,516,457
67	Fuel DispatchFin -456010	\$10,696,090	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$1,141,087	\$880,927	\$879,750	\$1,384,646	\$899,798	\$641,196
68	Fuel Dispatch-456015	(\$4,812,448)	(\$1,280,600)	(\$83,595)	(\$18,180)	(\$107,775)	(\$2,289,799)	(\$324,473)	(\$652,348)	\$0	\$0	\$0	(\$55,678)	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$174,243)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	(\$17,235)	(\$11,500)	(\$13,457)	(\$10,154)	(\$12,451)	(\$13,071)
70	Other Elec Rev - Specified Source - 456019	(\$434,331)	(\$141,375)	(\$21,125)	\$0	(\$89,920)	(\$92,668)	(\$89,243)	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$36,371,465)	(\$2,112,693)	(\$1,793,764)	(\$2,219,955)	(\$2,874,242)	(\$2,434,321)	(\$3,443,792)	(\$2,753,235)	(\$4,156,543)	(\$3,288,675)	(\$3,058,759)	(\$4,300,317)	(\$3,935,169)
72	Fuel Bookouts-456711	\$916,050	\$32,000	\$8,300	\$0	\$0	\$515,375	\$0	\$360,375	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	(\$916,050)	(\$32,000)	(\$8,300)	\$0	\$0	(\$515,375)	\$0	(\$360,375)	\$0	\$0	\$0	\$0	\$0
74	Other Purchases and Sales Subtotal	\$1,673,393	\$490,074	\$92,902	\$148,606	\$236,500	(\$13,361)	\$94,556	\$698,999	\$99,965	\$99,941	\$596,844	(\$465,961)	(\$405,672)
75	Misc. Power Exp. Actual-557160 ED AN	\$1,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$938	\$515	\$0	\$232
76	Misc. Power Exp. Subtotal	\$1,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$938	\$515	\$0	\$232
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$458	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$74	\$48	\$19	\$20
79	Wind REC Subtotal	\$458	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$74	\$48	\$19	\$20
80	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	Net Resource Optimization	\$1,675,764	\$490,080	\$92,925	\$148,644	\$236,539	(\$13,337)	\$94,577	\$699,050	\$100,288	\$100,953	\$597,407	(\$465,942)	(\$405,420)
85	Adjusted Actual Net Expense	\$123,857,321	\$14,051,568	\$11,563,012	\$10,581,893	\$8,626,451	\$3,909,416	\$3,620,132	\$8,240,677	\$11,028,586	\$12,177,697	\$12,290,124	\$12,721,263	\$15,046,502

Avista Corp. - Resource Accounting
Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2020

Retail Sales - MWh	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	YTD
Total Billed Sales	537,509	504,892	472,625	438,639	380,708	388,252	401,727	478,013	471,186	407,795	446,375	524,731	5,452,452
Deduct Prior Month Unbilled	(301,275)	(299,486)	(269,928)	(266,976)	(231,127)	(236,448)	(231,909)	(287,179)	(289,870)	(247,708)	(288,403)	(306,796)	(3,257,105)
Add Current Month Unbilled	299,486	269,928	266,976	231,127	236,448	231,909	287,179	289,870	247,708	288,403	306,796	310,534	3,266,364
Total Retail Sales	535,720	475,334	469,673	402,790	386,029	383,713	456,997	480,704	429,024	448,490	464,768	528,469	5,461,711
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	5,658,613
Difference from Test Year	(20,397)	(11,029)	(7,862)	(28,456)	(46,444)	(40,980)	(33,673)	16,087	(6,910)	11,531	(4,088)	(24,681)	(196,902)
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 - \$	(\$369,390)	(\$199,735)	(\$142,381)	(\$515,338)	(\$841,101)	(\$742,148)	(\$609,818)	\$291,336	(\$125,140)	\$208,826	(\$74,034)	(\$446,973)	(\$3,565,896)