

WUTC DOCKET: 190334  
EXHIBIT: WGJ-2  
ADMIT  W/D  REJECT

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-19 \_\_\_\_

EXH. WGJ-2

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

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	\$137,170,286	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$15,747,984	\$9,527,787	\$6,852,563	\$10,502,323	\$15,886,497											
2	447 Sale for Resale	(\$91,753,935)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	(\$8,712,018)	(\$4,747,226)	(\$412,907)	(\$8,796,041)	(\$6,545,694)											
3	501 Thermal Fuel	\$26,090,859	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$1,521,108	\$2,093,856	\$2,657,404	\$3,019,827	\$2,907,379	\$2,404,130											
4	547 CT Fuel	\$63,237,753	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$7,376,855	\$7,709,363	\$5,836,996	\$4,507,069	\$7,286,568	\$4,335,746											
5	456 Transmission Revenue	(\$18,187,702)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	(\$1,890,542)	(\$1,741,991)	(\$1,215,513)	(\$1,310,638)	(\$1,805,571)	(\$2,035,852)											
6	565 Transmission Expense	\$17,529,487	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$1,471,267	\$1,507,466	\$1,419,923	\$1,453,500	\$1,419,362											
7	557 Broker Fees	\$636,070	\$64,248	\$38,145	\$56,451	\$55,776	\$56,900	\$54,711	\$42,517	\$54,638	\$67,390	\$40,351	\$41,327	\$63,616											
8	<b>Adjusted Actual Net Expense</b>	<b>\$134,722,818</b>	<b>\$12,834,846</b>	<b>\$11,844,305</b>	<b>\$10,713,656</b>	<b>\$6,782,226</b>	<b>\$3,548,365</b>	<b>\$4,423,948</b>	<b>\$13,084,591</b>	<b>\$16,623,099</b>	<b>\$13,634,304</b>	<b>\$14,116,188</b>	<b>\$11,589,485</b>	<b>\$15,527,805</b>											
			<b>Total through December</b>																						
AUTHORIZED NET EXPENSE-SYSTEM													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
9	555 Purchased Power	\$113,083,760	\$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	(\$64,735,860)	(\$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	\$27,893,793	\$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	\$72,414,452	\$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	(\$15,262,744)	(\$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	\$17,344,542	\$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	\$504,000	\$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	(\$2,787,992)	(\$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	<b>Authorized Net Expense</b>	<b>\$148,453,951</b>	<b>\$16,183,101</b>	<b>\$15,682,567</b>	<b>\$13,358,676</b>	<b>\$8,069,870</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>											
18	<b>Actual - Authorized Net Expense</b>	<b>(\$13,731,133)</b>	<b>(\$3,348,255)</b>	<b>(\$3,838,262)</b>	<b>(\$2,645,020)</b>	<b>(\$1,287,644)</b>	<b>(\$2,563,107)</b>	<b>(\$1,458,757)</b>	<b>\$3,385,296</b>	<b>\$2,075,172</b>	<b>\$1,152,951</b>	<b>\$854,322</b>	<b>(\$4,654,639)</b>	<b>(\$1,403,190)</b>											
19	Resource Optimization - Subtotal	(\$12,165,500)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)	(\$1,394,230)	(\$912,263)	(\$1,264,473)	(\$1,560,414)	(\$166,880)	(\$131,032)											
20	Adjusted Net Expense	(\$25,896,633)	(\$3,990,167)	(\$4,953,111)	(\$3,442,743)	(\$2,527,246)	(\$4,028,668)	(\$2,935,318)	\$1,991,066	\$1,162,909	(\$111,522)	(\$706,092)	(\$4,821,519)	(\$1,534,222)											
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	(\$16,869,740)	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	(\$2,648,043)	(\$1,929,385)	\$1,308,728	\$764,380	(\$73,303)	(\$464,114)	(\$3,169,184)	(\$1,008,444)											
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	\$1,325,472	\$166,826	\$276,446	\$54,137	(\$41,108)	\$276,558	\$82,672	\$114,455	(\$583,396)	\$668,223	(\$48,064)	(\$161,088)	\$519,811											
25	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$15,544,268)</b>	<b>(\$2,415,211)</b>	<b>(\$2,928,712)</b>	<b>(\$2,173,662)</b>	<b>(\$1,676,489)</b>	<b>(\$2,371,485)</b>	<b>(\$1,846,713)</b>	<b>\$1,423,183</b>	<b>\$180,984</b>	<b>\$594,920</b>	<b>(\$512,178)</b>	<b>(\$3,330,272)</b>	<b>(\$488,633)</b>											
27	<b>Cumulative Balance</b>		<b>(\$2,415,211)</b>	<b>(\$5,343,923)</b>	<b>(\$7,517,585)</b>	<b>(\$9,194,074)</b>	<b>(\$11,565,559)</b>	<b>(\$13,412,272)</b>	<b>(\$11,989,089)</b>	<b>(\$11,808,105)</b>	<b>(\$11,213,185)</b>	<b>(\$11,725,363)</b>	<b>(\$15,055,635)</b>	<b>(\$15,544,268)</b>											
	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)	(\$5,591,867)	(\$6,052,827)	(\$9,050,072)	(\$9,489,841)											
	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	\$535,428	(\$460,960)	(\$2,997,245)	(\$439,769)											
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$9,489,841	\$0	\$1,007,942	\$1,630,247	\$1,257,367	\$2,013,447	\$1,662,042	(\$1,280,865)	(\$162,885)	(\$535,428)	\$460,960	\$2,997,245	\$439,769											
	<b>Company Band Gross Margin Impact, Cumulative</b>		<b>(\$2,415,211)</b>	<b>(\$4,335,981)</b>	<b>(\$4,879,396)</b>	<b>(\$5,298,518)</b>	<b>(\$5,656,556)</b>	<b>(\$5,841,227)</b>	<b>(\$5,698,909)</b>	<b>(\$5,680,810)</b>	<b>(\$5,621,318)</b>	<b>(\$5,672,536)</b>	<b>(\$6,005,563)</b>	<b>(\$6,054,427)</b>											

**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	
<b>555 PURCHASED POWER</b>														
1	Short-Term Purchases	\$35,364,168	\$5,222,009	\$4,094,932	\$2,500,917	\$1,879,275	\$1,466,768	\$1,497,022	\$45,964	\$9,116,052	\$3,059,931	\$446,709	\$450,427	\$5,584,162
2	Chelan County PUD (Rocky Reach Slice)	\$14,053,042	\$726,733	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,156,929
3	Douglas County PUD (Wells Settlement)	\$1,092,047	\$67,917	\$81,241	\$93,498	\$152,574	\$162,897	\$158,630	\$58,962	\$55,518	\$50,510	\$66,662	\$73,564	\$70,074
4	Douglas County PUD (Wells)	\$1,797,555	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$165,218	\$165,218	\$165,218	\$71,981
5	Grant County PUD (Priest Rapids/Wanapum)	\$7,594,108	\$618,454	\$618,454	\$618,454	\$791,114	\$618,454	\$618,454	\$618,454	\$618,454	\$618,454	\$618,454	\$618,454	\$618,454
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$16,181,508	\$3,744,667	\$3,383,687	\$1,848,737	\$1,790,510	\$0	\$0	\$0	\$0	\$0	\$2,662,712	\$2,751,195	
7	Inland Power & Light - Deer Lake	\$9,178	\$1,068	\$885	\$1,088	\$717	\$691	\$444	\$537	\$656	\$648	\$679	\$784	\$981
8	Small Power	\$1,377,173	\$196,327	\$176,449	\$137,700	\$145,245	\$118,256	\$119,818	\$109,807	\$71,032	\$47,084	\$48,927	\$102,929	\$103,599
9	Stimson Lumber	\$1,683,831	\$167,411	\$151,142	\$134,752	\$9,639	\$139,720	\$156,195	\$206,662	\$124,688	\$38,427	\$196,021	\$186,144	\$173,030
10	City of Spokane-Upriver	\$2,895,230	\$509,116	\$428,290	\$551,749	\$336,086	\$237,801	\$242,505	\$18,009	\$61	\$7,399	\$98,205	\$181,859	\$284,150
11	City of Spokane - Waste-to-Energy	\$5,596,513	\$503,270	\$466,388	\$406,268	\$349,209	\$332,411	\$457,880	\$561,311	\$434,208	\$588,005	\$590,209	\$384,101	\$523,253
12	Clearwater Power Company	\$12,515	\$0	\$0	\$2,771	\$1,252	\$1,246	\$1,021	\$1,028	\$1,025	\$1,109	\$951	\$995	\$1,117
13	Rathdrum Power, LLC (Lancaster PPA)	\$27,615,866	\$2,326,853	\$2,182,871	\$2,357,771	\$2,235,770	\$2,098,059	\$2,056,390	\$2,377,596	\$2,416,248	\$2,425,360	\$2,310,595	\$2,384,531	\$2,443,822
14	Palouse Wind	\$19,795,858	\$2,365,264	\$2,240,478	\$2,072,807	\$2,009,810	\$1,146,211	\$1,530,959	\$1,018,827	\$1,297,090	\$1,187,102	\$1,148,264	\$1,820,818	\$1,958,228
15	WPM Ancillary Services	\$2,362,181	\$213,305	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$210,888	\$216,324	\$162,315	\$177,643	\$193,694	\$221,258
16	Non-Mon. Accruals	(\$260,487)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	(\$4,214)	\$8,352	\$7,510	\$25,950	(\$40,713)	(\$232,912)	\$59,155	(\$75,736)
<b>17</b>	<b>Total 555 Purchased Power</b>	<b>\$137,170,286</b>	<b>\$16,833,261</b>	<b>\$15,418,244</b>	<b>\$12,301,548</b>	<b>\$11,248,597</b>	<b>\$7,857,289</b>	<b>\$8,387,960</b>	<b>\$6,606,233</b>	<b>\$15,747,984</b>	<b>\$9,527,787</b>	<b>\$6,852,563</b>	<b>\$10,502,323</b>	<b>\$15,886,497</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

**555 PURCHASED POWER**

555000	\$146,156,804	\$15,846,149	\$14,328,579	\$11,657,321	\$10,660,127	\$6,734,179	\$7,640,445	\$10,641,659	\$18,089,475	\$8,495,547	\$12,522,935	\$12,666,461	\$16,873,927
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$16,474,537)	\$269,952	\$412,596	(\$12,728)	\$137,952	\$885,113	\$416,570	(\$5,111,900)	(\$3,610,131)	\$846,658	(\$5,673,672)	(\$2,816,737)	(\$2,218,210)
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	(\$260,487)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	(\$4,214)	\$8,352	\$7,510	\$25,950	(\$40,713)	(\$232,912)	\$59,155	(\$75,736)
555700	\$4,457,226	\$185,905	\$182,496	\$304,081	\$129,962	\$73,900	\$152,981	\$858,076	\$1,026,366	\$63,980	\$58,569	\$368,225	\$1,052,685
555710	\$2,362,181	\$213,305	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$210,888	\$216,324	\$162,315	\$177,643	\$193,694	\$221,258
WNP3 Mid Point	\$929,099	300,823.05	271,824.20	148,515.90	143,838.34	-	-	-	-	-	-	31,525.20	32,572.80
	<b>\$137,170,286</b>	<b>\$16,833,261</b>	<b>\$15,418,244</b>	<b>\$12,301,548</b>	<b>\$11,248,597</b>	<b>\$7,857,289</b>	<b>\$8,387,960</b>	<b>\$6,606,233</b>	<b>\$15,747,984</b>	<b>\$9,527,787</b>	<b>\$6,852,563</b>	<b>\$10,502,323</b>	<b>\$15,886,497</b>

**447 SALES FOR RESALE**

18	Short-Term Sales	(\$78,485,816)	(\$11,050,528)	(\$7,466,737)	(\$9,182,024)	(\$11,923,918)	(\$5,578,440)	(\$6,436,712)	(\$1,152,037)	(\$8,024,373)	(\$4,057,183)	\$193,004	(\$7,918,703)	(\$5,888,165)
19	Nichols Pumping Index Sale	\$1,502,104	\$96,850	\$54,051	\$67,735	\$46,838	\$23,444	\$38,086	\$256,173	\$268,722	\$122,395	\$152,031	\$185,445	\$190,334
20	Sovereign Power/Kaiser Load Following	\$159,382	\$12,978	\$11,594	\$12,269	\$23,957	\$12,240	\$11,887	\$12,458	\$12,397	\$11,830	\$12,482	\$12,405	\$12,885
21	Pend Oreille DES	\$681,080	\$61,859	\$59,141	\$65,628	\$58,213	\$48,440	\$49,177	\$56,197	\$50,107	\$59,684	\$57,857	\$62,407	
22	Merchant Ancillary Services	(\$15,610,685)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	(\$1,175,743)	(\$1,019,134)	(\$874,375)	(\$830,108)	(\$1,135,045)	(\$923,155)
<b>23</b>	<b>Total 447 Sales for Resale</b>	<b>(\$91,753,935)</b>	<b>(\$14,027,524)</b>	<b>(\$9,676,671)</b>	<b>(\$11,198,097)</b>	<b>(\$11,240,332)</b>	<b>(\$6,705,953)</b>	<b>(\$7,688,520)</b>	<b>(\$2,002,952)</b>	<b>(\$8,712,018)</b>	<b>(\$4,747,226)</b>	<b>(\$412,907)</b>	<b>(\$8,796,041)</b>	<b>(\$6,545,694)</b>

**447 SALES FOR RESALE**

447000	(\$67,644,126)	(\$7,609,680)	(\$5,047,431)	(\$6,544,317)	(\$9,297,915)	(\$2,000,078)	(\$3,078,046)	(\$7,435,346)	(\$9,019,288)	(\$2,016,175)	(\$1,820,697)	(\$9,148,516)	(\$4,626,637)
447100	\$21,236,730	(\$1,305,898)	(\$673,570)	(\$511,606)	(\$976,572)	(\$2,428,489)	(\$1,826,072)	\$10,813,550	\$5,716,003	(\$98,830)	\$4,724,616	\$4,784,672	\$3,018,926
447150	(\$22,508,161)	(\$1,555,198)	(\$1,161,880)	(\$1,419,235)	(\$1,164,177)	(\$810,888)	(\$1,049,973)	(\$3,046,570)	(\$3,103,594)	(\$1,524,851)	(\$2,241,375)	(\$2,710,170)	(\$2,720,250)
447700	(\$4,865,512)	(\$194,760)	(\$210,830)	(\$363,532)	(\$173,357)	(\$86,550)	(\$213,859)	(\$947,955)	(\$1,069,681)	(\$70,680)	(\$67,700)	(\$393,288)	(\$1,073,320)
447710	(\$2,362,181)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	(\$216,324)	(\$162,315)	(\$177,643)	(\$193,694)	(\$221,258)
447720	(\$15,610,685)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	(\$1,175,743)	(\$1,019,134)	(\$874,375)	(\$830,108)	(\$1,135,045)	(\$923,155)
	<b>(\$91,753,935)</b>	<b>(\$14,027,524)</b>	<b>(\$9,676,671)</b>	<b>(\$11,198,097)</b>	<b>(\$11,240,332)</b>	<b>(\$6,705,953)</b>	<b>(\$7,688,520)</b>	<b>(\$2,002,952)</b>	<b>(\$8,712,018)</b>	<b>(\$4,747,226)</b>	<b>(\$412,907)</b>	<b>(\$8,796,041)</b>	<b>(\$6,545,694)</b>

**501 FUEL-DOLLARS**

24	Kettle Falls Wood-501110	\$6,751,391	\$626,601	\$554,862	\$679,297	\$585,374	\$9,446	\$196,175	\$666,074	\$714,243	\$706,827	\$656,511	\$683,248	\$672,733
25	Kettle Falls Gas-501120	\$8,056	\$93	\$929	(\$859)	(\$249)	(\$93)	\$5,088	\$1,199	\$50	(\$52)	\$487	\$1,888	(\$425)
26	Colstrip Coal-501140	\$19,080,206	\$2,183,195	\$895,901	\$2,130,831	\$1,522,366	\$574,651	\$1,456,675	\$847,317	\$1,275,042	\$1,879,646	\$2,362,829	\$2,219,931	\$1,731,822
27	Colstrip Oil-501160	\$251,206	\$0	\$0	\$0	\$8,942	\$9,180	\$48,750	\$6,518	\$104,521	\$70,983	\$0	\$2,312	\$0
<b>28</b>	<b>Total 501 Fuel Expense</b>	<b>\$26,090,859</b>	<b>\$2,809,889</b>	<b>\$1,451,692</b>	<b>\$2,809,269</b>	<b>\$2,116,433</b>	<b>\$593,184</b>	<b>\$1,706,688</b>	<b>\$1,521,108</b>	<b>\$2,093,856</b>	<b>\$2,657,404</b>	<b>\$3,019,827</b>	<b>\$2,907,379</b>	<b>\$2,404,130</b>

**501 FUEL-TONS**

29	Kettle Falls	559,442	53,359	48,502	58,811	52,478	-	16,710	56,362	58,199	57,315	53,085	54,631	49,990
30	Colstrip	887,609	99,606	73,063	96,702	72,391	52,614	61,022	23,288	49,111	82,493	96,213	97,539	83,567

**501 FUEL-COST PER TON**

31	Kettle Falls	wood	\$11.74	\$11.44	\$11.55	\$11.15		\$11.74	\$11.82	\$12.27	\$12.33	\$12.37	\$12.51	\$13.46
32	Colstrip	coal	\$21.92	\$12.26	\$22.04	\$21.03	\$10.92	\$23.87	\$36.38	\$25.96	\$22.79	\$24.56	\$22.76	\$20.72

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	
<b>547 FUEL</b>														
33	NE CT Gas/Oil-547213	\$43,505	\$2,244	\$11,535	\$1,931	\$1,504	\$1,164	\$8,398	\$1,300	\$1,328	\$1,181	\$2,148	\$11,274	(\$502)
34	Boulder Park-547216	\$1,117,748	\$9,587	\$32,574	\$14,367	\$16,430	\$49,935	\$27,262	\$161,056	\$186,465	\$142,461	\$266,208	\$140,345	\$71,058
35	Kettle Falls CT-547211	\$236,548	\$5	\$4,249	\$1,968	\$5,147	\$1,935	\$2,105	\$48,328	\$61,499	\$34,991	\$14,934	\$45,682	\$15,705
36	Coyote Springs2-547610	\$28,233,985	\$3,721,117	\$2,449,832	\$3,201,306	\$2,230,502	\$619,692	\$1,250,902	\$3,342,340	\$3,561,575	\$2,427,012	\$610,298	\$3,646,789	\$1,172,620
37	Lancaster-547312	\$29,652,121	\$3,228,167	\$2,007,130	\$3,075,485	\$1,912,297	\$1,066,080	\$925,950	\$3,017,772	\$2,993,539	\$2,764,033	\$2,606,766	\$3,017,151	\$3,037,751
38	Rathdrum CT-547310	\$3,953,846	\$3,176	\$59,358	\$18,349	\$65,122	\$138,016	\$20,335	\$806,059	\$904,957	\$467,318	\$1,006,715	\$425,327	\$39,114
<b>39</b>	<b>Total 547 Fuel Expense</b>	<b>\$63,237,753</b>	<b>\$6,964,296</b>	<b>\$4,564,678</b>	<b>\$6,313,406</b>	<b>\$4,231,002</b>	<b>\$1,876,822</b>	<b>\$2,234,952</b>	<b>\$7,376,855</b>	<b>\$7,709,363</b>	<b>\$5,836,996</b>	<b>\$4,507,069</b>	<b>\$7,286,568</b>	<b>\$4,335,746</b>
<b>40</b>	<b>TOTAL NET EXPENSE</b>	<b>\$134,744,963</b>	<b>\$12,579,922</b>	<b>\$11,757,943</b>	<b>\$10,226,126</b>	<b>\$6,355,700</b>	<b>\$3,621,342</b>	<b>\$4,641,080</b>	<b>\$13,501,244</b>	<b>\$16,839,185</b>	<b>\$13,274,961</b>	<b>\$13,966,552</b>	<b>\$11,900,229</b>	<b>\$16,080,679</b>
			<b>201801</b>	<b>201802</b>	<b>201803</b>	<b>201804</b>	<b>201805</b>	<b>201806</b>	<b>201807</b>	<b>201808</b>	<b>201809</b>	<b>201810</b>	<b>201811</b>	<b>201812</b>
41	456100 ED AN	(\$12,673,000)	(\$903,780)	(\$922,637)	(\$658,705)	(\$659,155)	(\$1,040,681)	(\$1,187,805)	(\$1,447,941)	(\$1,294,522)	(\$809,430)	(\$830,529)	(\$1,378,626)	(\$1,539,189)
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	(\$313,915)	\$0	(\$31,909)	\$6	(\$13,076)	(\$119,992)	(\$16,868)	(\$939)	(\$371)	(\$12,320)	(\$71,692)	(\$2,477)	(\$44,277)
47	456130 ED AN - Ancillary Services Revenue	(\$2,362,855)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	(\$216,324)	(\$162,989)	(\$177,643)	(\$193,694)	(\$221,258)
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	(\$105,726)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$9,135)
50	456705 ED AN - Low Voltage	(\$1,747,966)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$215,238)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)

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
<b>51 Total 456 Transmission Revenue</b>	<b>(\$18,187,702)</b>	<b>(\$1,346,464)</b>	<b>(\$1,432,165)</b>	<b>(\$1,085,780)</b>	<b>(\$1,084,499)</b>	<b>(\$1,558,363)</b>	<b>(\$1,680,324)</b>	<b>(\$1,890,542)</b>	<b>(\$1,741,991)</b>	<b>(\$1,215,513)</b>	<b>(\$1,310,638)</b>	<b>(\$1,805,571)</b>	<b>(\$2,035,852)</b>
<b>565 TRANSMISSION EXPENSE</b>													
52 565000 ED AN	\$17,475,055	\$1,532,604	\$1,475,846	\$1,512,323	\$1,450,713	\$1,423,950	\$1,403,945	\$1,426,836	\$1,466,731	\$1,502,930	\$1,415,387	\$1,448,964	\$1,414,826
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
<b>55 Total 565 Transmission Expense</b>	<b>\$17,529,487</b>	<b>\$1,537,140</b>	<b>\$1,480,382</b>	<b>\$1,516,859</b>	<b>\$1,455,249</b>	<b>\$1,428,486</b>	<b>\$1,408,481</b>	<b>\$1,431,372</b>	<b>\$1,471,267</b>	<b>\$1,507,466</b>	<b>\$1,419,923</b>	<b>\$1,453,500</b>	<b>\$1,419,362</b>
<b>557 Broker &amp; Related Fees</b>													
56 557170 ED AN	\$468,626	\$47,346	\$29,412	\$45,913	\$44,067	\$46,595	\$39,558	\$33,991	\$45,069	\$39,699	\$33,612	\$29,241	\$34,123
57 557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 557165 ED AN	\$120,370	\$13,283	\$5,453	\$6,923	\$8,212	\$6,507	\$10,866	\$4,109	\$5,832	\$23,300	\$2,610	\$7,929	\$25,346
59 557018 ED AN	\$47,074	\$3,619	\$3,280	\$3,615	\$3,497	\$3,798	\$4,287	\$4,417	\$3,737	\$4,391	\$4,129	\$4,157	\$4,147
<b>60 Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$636,070</b>	<b>\$64,248</b>	<b>\$38,145</b>	<b>\$56,451</b>	<b>\$55,776</b>	<b>\$56,900</b>	<b>\$54,711</b>	<b>\$42,517</b>	<b>\$54,638</b>	<b>\$67,390</b>	<b>\$40,351</b>	<b>\$41,327</b>	<b>\$63,616</b>
<b>RESOURCE OPTIMIZATION</b>													
61 Econ Dispatch-557010	\$13,118,040	\$1,083,619	\$1,645,941	\$1,377,218	\$1,492,640	\$2,912,803	\$2,761,505	\$1,833,937	\$973,692	\$1,907,615	\$1,755,516	(\$446,810)	(\$4,179,636)
62 Econ Dispatch-557150	\$68,733	(\$2,490,169)	(\$336,824)	\$363,762	\$852,918	\$675,072	\$1,435,046	(\$2,218,714)	(\$914,639)	\$86,436	\$509,676	(\$2,689,163)	\$4,795,332
63 Gas Bookouts-557700	\$7,860,830	\$414,178	\$204,400	\$49,615	\$233,130	\$0	\$487,824	\$357,663	\$1,564,964	\$817,656	\$1,806,503	\$316,755	\$1,608,142
64 Gas Bookouts-557711	(\$7,860,830)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	\$0	(\$487,824)	(\$357,663)	(\$1,564,964)	(\$817,656)	(\$1,806,503)	(\$316,755)	(\$1,608,142)
65 Intraco Thermal Gas-557730	\$44,726,121	\$5,812,837	\$2,658,645	\$1,842,941	\$2,305,884	\$2,957,007	\$2,015,344	\$4,667,489	\$5,198,705	\$2,580,244	\$5,426,961	\$6,005,468	\$3,254,596
66 Fuel DispatchFin -456010	(\$5,327,943)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,424,435)	(\$1,952,688)	(\$1,566,138)	(\$1,059,625)	(\$315,640)	(\$834,788)	(\$1,154,925)	\$973,890	\$4,168,354
67 Fuel Dispatch-456015	(\$33,445,351)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$3,601,157)	(\$5,475,344)	(\$5,390,232)	(\$1,141,788)	(\$1,251,787)	(\$1,233,448)	(\$6,461,511)	(\$979,330)	(\$2,598,541)
68 Other Elec Rev - Extraction Plant Cr - 456018	(\$755,453)	\$0	\$0	(\$182,104)	(\$49,440)	(\$58,523)	(\$68,065)	(\$67,171)	(\$62,167)	(\$78,295)	(\$74,042)	(\$71,613)	(\$44,033)
69 Intraco Thermal Gas-456730	(\$30,550,888)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$816,042)	(\$523,918)	(\$664,057)	(\$3,408,554)	(\$4,540,587)	(\$3,692,298)	(\$1,562,158)	(\$2,959,363)	(\$5,527,487)
70 Fuel Bookouts-456711	\$5,765,182	\$187,589	\$238,295	\$27,125	\$371,923	\$107,454	\$225,014	\$356,500	\$1,156,300	\$709,500	\$1,432,550	\$16,750	\$936,182
71 Fuel Bookouts-456720	(\$5,765,182)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	(\$107,454)	(\$225,014)	(\$356,500)	(\$1,156,300)	(\$709,500)	(\$1,432,550)	(\$16,750)	(\$936,182)
<b>72 Resource Optimizaton Subtotal</b>	<b>(\$12,166,741)</b>	<b>(\$641,922)</b>	<b>(\$1,114,864)</b>	<b>(\$797,933)</b>	<b>(\$1,239,632)</b>	<b>(\$1,465,591)</b>	<b>(\$1,476,597)</b>	<b>(\$1,394,426)</b>	<b>(\$912,423)</b>	<b>(\$1,264,534)</b>	<b>(\$1,560,483)</b>	<b>(\$166,921)</b>	<b>(\$131,415)</b>
73 Misc. Power Exp. Actual-557160 ED AN	\$533	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$357
<b>74 Misc. Power Exp. Subtotal</b>	<b>\$533</b>	<b>\$0</b>	<b>\$0</b>	<b>\$176</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>\$357</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	\$708	\$10	\$15	\$34	\$30	\$30	\$36	\$196	\$160	\$61	\$69	\$41	\$26
<b>77 Wind REC Subtotal</b>	<b>\$708</b>	<b>\$10</b>	<b>\$15</b>	<b>\$34</b>	<b>\$30</b>	<b>\$30</b>	<b>\$36</b>	<b>\$196</b>	<b>\$160</b>	<b>\$61</b>	<b>\$69</b>	<b>\$41</b>	<b>\$26</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 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 Net Resource Optimization</b>	<b>(\$12,165,500)</b>	<b>(\$641,912)</b>	<b>(\$1,114,849)</b>	<b>(\$797,723)</b>	<b>(\$1,239,602)</b>	<b>(\$1,465,561)</b>	<b>(\$1,476,561)</b>	<b>(\$1,394,230)</b>	<b>(\$912,263)</b>	<b>(\$1,264,473)</b>	<b>(\$1,560,414)</b>	<b>(\$166,880)</b>	<b>(\$131,032)</b>
<b>83 Adjusted Actual Net Expense</b>	<b>\$122,557,318</b>	<b>\$12,192,934</b>	<b>\$10,729,456</b>	<b>\$9,915,933</b>	<b>\$5,542,624</b>	<b>\$2,082,804</b>	<b>\$2,947,387</b>	<b>\$11,690,361</b>	<b>\$15,710,836</b>	<b>\$12,369,831</b>	<b>\$12,555,774</b>	<b>\$11,422,605</b>	<b>\$15,396,773</b>

Avista Corp. - Resource Accounting  
**Washington Electric Jurisdiction**  
**Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2018**

<b>Retail Sales - MWh</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>YTD</b>
Total Billed Sales	574,460	485,123	466,253	456,157	380,976	422,918	442,082	510,132	452,187	409,389	440,915	516,411	5,557,003
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	(264,393)	(261,603)	(303,871)	(290,570)	(237,419)	(267,643)	(304,479)	(3,130,586)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	261,603	303,871	290,570	237,419	267,643	304,479	312,515	3,181,645
<b>Total Retail Sales</b>	<b>545,284</b>	<b>480,994</b>	<b>488,656</b>	<b>433,770</b>	<b>417,202</b>	<b>420,128</b>	<b>484,350</b>	<b>496,831</b>	<b>399,036</b>	<b>439,613</b>	<b>477,751</b>	<b>524,447</b>	<b>5,608,062</b>
<b>Test Year Retail Sales</b>	<b>555,937</b>	<b>498,647</b>	<b>492,113</b>	<b>431,145</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>5,685,194</b>
<b>Difference from Test Year</b>	<b>(10,653)</b>	<b>(17,653)</b>	<b>(3,457)</b>	<b>2,625</b>	<b>(15,271)</b>	<b>(4,565)</b>	<b>(6,320)</b>	<b>32,214</b>	<b>(36,898)</b>	<b>2,654</b>	<b>8,895</b>	<b>(28,703)</b>	<b>(77,132)</b>
<b>Production Rate - \$/MWh</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</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>(\$166,826)</b>	<b>(\$276,446)</b>	<b>(\$54,137)</b>	<b>\$41,108</b>	<b>(\$276,558)</b>	<b>(\$82,672)</b>	<b>(\$114,455)</b>	<b>\$583,396</b>	<b>(\$668,223)</b>	<b>\$48,064</b>	<b>\$161,088</b>	<b>(\$519,811)</b>	<b>(\$1,325,472)</b>