

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		Adjusted Actual Net Expense	\$134,722,818	\$12,834,846	\$11,844,305	\$10,713,656	\$6,782,226	\$3,548,365	\$4,423,948	\$13,084,591	\$16,623,099	\$13,634,304	\$14,116,188	\$11,589,485	\$15,527,805										
		AUTHORIZED NET EXPENSE-SYSTEM	Total through December	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		Authorized Net Expense	\$148,453,951	\$16,183,101	\$15,682,567	\$13,358,676	\$8,069,870	\$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	(\$13,731,133)	(\$3,348,255)	(\$3,838,262)	(\$2,645,020)	(\$1,287,644)	(\$2,563,107)	(\$1,458,757)	\$3,385,296	\$2,075,172	\$1,152,951	\$854,322	(\$4,654,639)	(\$1,403,190)										
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		Net Power Cost (+) Surcharge (-) Rebate	(\$15,544,268)	(\$2,415,211)	(\$2,928,712)	(\$2,173,662)	(\$1,676,489)	(\$2,371,485)	(\$1,846,713)	\$1,423,183	\$180,984	\$594,920	(\$512,178)	(\$3,330,272)	(\$488,633)										
27		Cumulative Balance		(\$2,415,211)	(\$5,343,923)	(\$7,517,585)	(\$9,194,074)	(\$11,565,559)	(\$13,412,272)	(\$11,989,089)	(\$11,808,105)	(\$11,213,185)	(\$11,725,363)	(\$15,055,635)	(\$15,544,268)										
		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										
		Company Band Gross Margin Impact, Cumulative		(\$2,415,211)	(\$4,335,981)	(\$4,879,396)	(\$5,298,518)	(\$5,656,556)	(\$5,841,227)	(\$5,698,909)	(\$5,680,810)	(\$5,621,318)	(\$5,672,536)	(\$6,005,563)	(\$6,054,427)										

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	
555 PURCHASED POWER														
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) ¹	\$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	
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	
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	
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	
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	
12	Clearwater Power Company	\$12,515	\$0	\$0	\$2,771	\$1,252	\$1,246	\$1,021	\$1,028	\$1,025	\$1,109	\$951	\$995	
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	
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	
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	
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	
17	Total 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

(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
	\$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

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)
23	Total 447 Sales 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)

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)
	(\$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)

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	\$10,521	\$70,983	\$0	\$2,312	\$0
28	Total 501 Fuel Expense	\$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

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	
547 FUEL														
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
39	Total 547 Fuel Expense	\$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
40	TOTAL NET EXPENSE	\$134,744,963	\$12,579,922	\$11,757,943	\$10,226,126	\$6,355,700	\$3,621,342	\$4,641,080	\$13,501,244	\$16,839,185	\$13,274,961	\$13,966,552	\$11,900,229	\$16,080,679
			201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812
456 TRANSMISSION REVENUE														
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
51 Total 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)
565 TRANSMISSION EXPENSE													
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
55 Total 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
557 Broker & Related Fees													
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
60 Total 557 ED AN Broker & Related 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
RESOURCE OPTIMIZATION													
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)
72 Resource Optimizaton Subtotal	(\$12,166,741)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,239,632)	(\$1,465,591)	(\$1,476,597)	(\$1,394,426)	(\$912,423)	(\$1,264,534)	(\$1,560,483)	(\$166,921)	(\$131,415)
73 Misc. Power Exp. Actual-557160 ED AN	\$533	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$357
74 Misc. Power Exp. Subtotal	\$533	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$357
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
77 Wind REC Subtotal	\$708	\$10	\$15	\$34	\$30	\$30	\$36	\$196	\$160	\$61	\$69	\$41	\$26
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
81 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 Net Resource Optimization	(\$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)
83 Adjusted Actual Net Expense	\$122,557,318	\$12,192,934	\$10,729,456	\$9,915,933	\$5,542,624	\$2,082,804	\$2,947,387	\$11,690,361	\$15,710,836	\$12,369,831	\$12,555,774	\$11,422,605	\$15,396,773

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

Retail Sales - MWh	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	YTD
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
Total Retail Sales	545,284	480,994	488,656	433,770	417,202	420,128	484,350	496,831	399,036	439,613	477,751	524,447	5,608,062
Test Year Retail Sales	555,937	498,647	492,113	431,145	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	5,685,194
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625	(15,271)	(4,565)	(6,320)	32,214	(36,898)	2,654	8,895	(28,703)	(77,132)
Production Rate - \$/MWh	\$15.66	\$15.66	\$15.66	\$15.66	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	
Total Revenue Credit - \$	(\$166,826)	(\$276,446)	(\$54,137)	\$41,108	(\$276,558)	(\$82,672)	(\$114,455)	\$583,396	(\$668,223)	\$48,064	\$161,088	(\$519,811)	(\$1,325,472)