Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

MySHINGTON ACTUALS	Line														
1 1 1 1 1 1 1 1 1 1		WASHINGTON ACTUALS	TOTAL	lan-19	Eob-19	Mar-19	Apr-19	May-19	lun_19	lul-19	Aug. 19	Son 19	Oct-19	Nov-19	Dec-18
Second Content Conte															\$0
3															\$0
4 FOR CF Fuel (\$1.51.00) \$1.00															\$0
5 65 Framerission Response 58,08,758 58,134,048 51,442,058 51,518,059															\$0
6 9 G5 Transmisson Expense															\$0
Processor Pr															\$0
Mary		•													\$0
## AUTHORIZED NET EXPENSE-SYSTEM June Society										* -				* -	\$0
Mar/18		•	Total therewale	. , ,	. ,		. , ,	. , ,							
9 SS Purchased Power (\$58,448,294 \$12,17,251 \$11,519,196 \$10,001,812 \$7,00,007 \$8,832,768 \$7,307,141 \$8,00,616 \$7,448,769 \$7,000,778 \$13,472,000 \$1,000,00		AUTHORIZED NET EXPENSE-SYSTEM	•	Jan/18	Feb/18	Mar/18	Apr/18	Mav/18	Jun/18	Jul/18	Aug/18	Sep/18	Oct/18	Nov/18	Dec/18
11 for Thermal Fuel	9	555 Purchased Power	\$58,448,294	\$12,127,251	\$11,591,985	\$10,660,401	<u> </u>		\$6,832,768	\$7,367,141			\$7,999,787	\$11,642,227	\$12,112,599
11 foll Thermal Fuel	10	447 Sale for Resale	(\$38,085,931)	(\$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)
12 547 CT Fuel	11	501 Thermal Fuel	\$12,754,165			\$2,494,287		\$1,551,263						\$2,566,833	\$2,703,884
14 685 Transmission Expense \$8.811.504 \$1.503.379 \$1.417.562 \$1.527.827 \$1.347.286 \$1.304.142 \$1.304.201 \$1.416.440 \$1.342.451 \$1.416.451 \$1.41	12	547 CT Fuel	\$31,863,239	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$1,426,182		\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
15 Sy Broker Fees (\$1,275,00) \$57,500 \$57,500 \$57,500 \$57,500 \$57,500 \$54,250 \$34,250	13	456 Transmission Revenue	(\$7,324,872)	(\$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)
Settlement Adjustment Set 1276,508 Settlement Adjustment Set 1277,508 Set 1277,509 Set 1277,508 Set 1277,509 Set 1277,508 Set 1277,509	14	565 Transmission Expense	\$8,611,504	\$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
Authorized Net Expense \$65,288,391 \$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 \$18,411,144 \$18,411	15	557 Broker Fees	\$298,500	\$57,500	\$57,500	\$57,500	\$57,500	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
Resource Optimization - Subtotal \$6,736,208 \$6,941,912 \$1,114,849 \$7,977.23 \$1,239,602 \$1,465,561 \$1,476,5	16	Settlement Adjustment	(\$1,276,508)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
Part	17	Authorized Net Expense	\$65,288,391	\$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
Adjusted Net Expense (\$21,877,253) (\$3,990,167) (\$4,953,111) (\$3,442,743) (\$2,527,246) (\$4,028,668) (\$2,935,318) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	18	Actual - Authorized Net Expense	(\$15,141,045)	(\$3,348,255)	(\$3,838,262)	(\$2,645,020)	(\$1,287,644)	(\$2,563,107)	(\$1,458,757)						
21 Washington Allocation	19	Resource Optimization - Subtotal	(\$6,736,208)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)						
21 Washington Allocation	20	Adjusted Net Expense	(\$21.877.253)	(\$3 990 167)	(\$4 953 111)	(\$3 442 743)	(\$2 527 246)	(\$4,028,668)	(\$2 935 318)	\$0	\$0	\$0	\$0	\$0	\$0
Vashington Share (\$14,227,803) (\$2,582,037) (\$3,205,158) (\$2,227,799) (\$1,635,381) (\$2,648,043) (\$1,929,385) \$0		,	(\$21,011,200)		***	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(, , , , , , , , , , , , , , , , , , ,	(+ ///	* *	·				65.73%
Sample S		•	(0.1.1.007.000)												
WA Retail Revenue Adjustment (+) Surcharge (-) Rebate (+) Surcharge (-) Rebate (513,412,272) (52,415,211) (52,928,712) (52,173,662) (51,676,489) (52,371,485) (51,846,713) 27 Cumulative Balance (52,415,211) (52,928,712) (52,415,211) (52,928,712) (52,173,662) (51,676,489) (51,656,559) (513,412,272) input 10,000,000 and up 90% 90% \$0 \$0 \$0 \$0 \$0 \$0 \$11,565,559) (513,412,272) input 4,000,000 to \$10M \$50% 75% \$0 \$0 \$13,43,923) (\$1,517,585) (\$1,517,517,517,517,517,517,517,517,517,51		•					, , , , , ,		, ,						\$0
A control of the state Set		, , ,	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rebate (\$13,412,212) (\$2,415,211) (\$2,926,712) (\$2,173,862) (\$1,076,469) (\$2,371,485) (\$1,846,713) 27 Cumulative Balance (\$2,415,211) (\$5,343,923) (\$7,517,585) (\$9,194,074) (\$11,565,559) (\$13,412,272) input 10,000,000 and up 90% 90% \$0 \$0 \$0 \$0 \$(\$1,565,559) (\$3,412,272) input 4,000,000 to \$10M 50% 75% \$0 (\$1,343,923) (\$3,517,585) (\$5,194,074) (\$6,000,000) (\$6,000,000) input 0 to \$4M 0% 0% (\$2,415,211) (\$4,000,000) (\$4,000,000) (\$4,000,000) (\$4,000,000) (\$4,000,000) (\$4,000,000) (\$4,000,000) \$0			\$815,531	\$166,826	\$276,446	\$54,137	(\$41,108)	\$276,558	\$82,672						
input 10,000,000 and up 90% 90% \$0 \$0 \$0 \$0 \$0 \$5,194,074) (\$6,000,000) (\$4,000,000			(\$13,412,272)	(\$2,415,211)	(\$2,928,712)	(\$2,173,662)	(\$1,676,489)	(\$2,371,485)	(\$1,846,713)						
input 4,000,000 to \$10M 50% 75% \$0 (\$1,343,923) (\$3,517,585) (\$5,194,074) (\$6,000,000) (\$6,000,000) (\$6,000,000) (input 0 to \$4M 0% 0% (\$2,415,211) (\$4,000,000)	27	Cumulative Balance		(\$2,415,211)	(\$5,343,923)	(\$7,517,585)	(\$9,194,074)	(\$11,565,559)	(\$13,412,272)						
input 4,000,000 to \$10M 50% 75% \$0 (\$1,343,923) (\$3,517,585) (\$5,194,074) (\$6,000,000) (\$6,000,000) (\$6,000,000) (input 0 to \$4M 0% 0% (\$2,415,211) (\$4,000,000)															
input 0 to \$4M 0% 0% (\$2,415,211) (\$4,000,000) (\$4,000,00	input	10,000,000 and up	90% 90%	\$0	\$0	\$0	\$0	(\$1,565,559)	(\$3,412,272)						
check #-should be zero \$0<	input	4,000,000 to \$10M	50% 75%	\$0	(\$1,343,923)	(\$3,517,585)	(\$5,194,074)	(\$6,000,000)	(\$6,000,000)						
Deferral Amount, Cumulative (Customer) \$0 (\$1,007,942) (\$2,638,189) (\$3,895,556) (\$5,909,003) (\$7,571,045) Deferral Amount, Monthly Entry \$0 (\$1,007,942) (\$1,630,247) (\$1,257,367) (\$2,013,447) (\$1,662,042)	input	0 to \$4M	0% 0%	(\$2,415,211)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)						
Deferral Amount, Monthly Entry \$0 (\$1,007,942) (\$1,630,247) (\$1,257,367) (\$2,013,447) (\$1,662,042)		check #-should be zero		\$0	\$0	\$0	\$0	\$0	\$0						
	Defer	ral Amount, Cumulative (Customer)		\$0	(\$1,007,942)	(\$2,638,189)	(\$3,895,556)	(\$5,909,003)	(\$7,571,045)						
	Defen	ral Amount, Monthly Entry		\$0	(\$1.007.942)	(\$1.630.247)	(\$1,257,367)	(\$2.013.447)	(\$1.662.042)						
Acti 31/200 Entity, (+) Rebate, (-) Suicital ge \$1,011,043 50 \$1,001,342 \$1,030,241 \$1,237,301 \$2,013,441 \$1,002,042		557280 Entry; (+) Rebate, (-) Surcharge	\$7,571,045	\$0	\$1,007,942	\$1,630,247	\$1,257,367	\$2,013,447	\$1,662,042						
Company Band Gross Margin Impact, (\$2,415,211) (\$4,335,981) (\$4,879,396) (\$5,298,518) (\$5,656,556) (\$5,841,227)				(\$2,415,211)	(\$4,335,981)	(\$4,879,396)	(\$5,298,518)	(\$5,656,556)	(\$5,841,227)						

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

No. 555 PURCHASED POWER 1 Short-Term Purchases 2 Chelan County PUD (Rocky Reach Slice)	Deat North an	TOTAL	1 40	F-1-40	M 40	4 40	M 40	h 40	lul 40	4 40	0 40	0-1.40	No. 40	D 40
 Chelan County PUD (Rocky Reach Slice) 	Deal Number	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
	100096	\$16,660,923 \$6,811,423	\$5,222,009 \$726,733	\$4,094,932 \$1,216,938	\$2,500,917 \$1,216,938	\$1,879,275 \$1,216,938	\$1,466,768 \$1,216,938	\$1,497,022 \$1,216,938	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$ 0	\$0 \$0
3 Douglas County PUD (Wells Settlement)	107240	\$716,757	\$67,917	\$81,241	\$93,498	\$152,574	\$162,897	\$158,630	\$0	\$0	\$0	\$0	\$0	\$0
4 Douglas County PUD (Wells)	100131	\$922,440	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$0	\$0	\$0	\$0	\$0	\$0
 Grant County PUD (Priest Rapids/Wanapum) Bonneville Power Admin. (WNP-3)¹) 100085 BPA 573	\$3,883,384 \$10,767,601	\$618,454 \$3,744,667	\$618,454 \$3,383,687	\$618,454 \$1,848,737	\$791,114 \$1,790,510	\$618,454 \$0	\$618,454 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
7 Inland Power & Light - Deer Lake	100137	\$4,893	\$1,068	\$885	\$1,088	\$717	\$691	\$444	\$0	\$0	\$0	\$0	\$0	\$0
8 Small Power	Arch Ford (Jim Ford) 100133, Glen/Ro	\$893,795	\$196,327	\$176,449	\$137,700	\$145,245	\$118,256	\$119,818	\$0	\$0	\$0	\$0	\$0	\$0
9 Stimson Lumber 10 City of Spokane-Upriver	185895 186298	\$758,859 \$2,305,547	\$167,411 \$509,116	\$151,142 \$428,290	\$134,752 \$551,749	\$9,639 \$336,086	\$139,720 \$237,801	\$156,195 \$242,505	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
11 City of Spokane - Waste-to-Energy	223063	\$2,515,426	\$503,270	\$466,388	\$406,268	\$349,209	\$332,411	\$457,880	\$0	\$0	\$0	\$0	\$0	\$0
12 Clearwater Power Company	102475	\$6,290 \$13,257,714	\$0 \$2,326,853	\$0 \$2,182,871	\$2,771 \$2,357,771	\$1,252 \$2,235,770	\$1,246 \$2,098,059	\$1,021 \$2,056,390	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
 13 Rathdrum Power, LLC (Lancaster PPA) 14 Palouse Wind 	100074, 100075, 100076 181462	\$13,257,714	\$2,326,853	\$2,182,871	\$2,357,771	\$2,235,770	\$2,098,059	\$2,056,390	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
15 WPM Ancillary Services		\$1,180,059	\$213,305	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$0	\$0	\$0	\$0	\$0	\$0
16 Non-Mon. Accruals 17 Total 555 Purchased Power		(\$3,741) \$72,046,899	\$17,127 \$16,833,261	(\$25,491) \$15,418,244	\$6,656 \$12,301,548	(\$6,171) \$11 248 597	(\$4,214) \$7,857,289	\$8,352 \$8,387,960	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
(1) Effective November, 2008, WNP-3 purchas	ase expense has been adjusted to reflect the mid-point					\$11,240,337	\$1,031,203	40,307,300	40	40	40	40	40	
555 PURCHASED POWER	555000 555030	\$66,866,800 \$0	\$15,846,149 \$0	\$14,328,579 \$0	\$11,657,321 \$0	\$10,660,127 \$0	\$6,734,179 \$0	\$7,640,445 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
	555100 Fin Swaps	\$2,109,455	\$269,952	\$412,596	(\$12,728)	\$137,952	\$885,113	\$416,570	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
	555312 Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555313 Lancaster 555380 Clearwater	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	555550 NonMonetary	(\$3.741)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	(\$4,214)	\$8.352	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
	555700 Bookouts	\$1,029,325	\$185,905	\$182,496	\$304,081	\$129,962	\$73,900	\$152,981	\$0	\$0	\$0	\$0	\$0	\$0
WND	555710 Intercompany Ancillary	\$1,180,059	\$213,305 300.823.05	\$248,240 271,824,20	\$197,702 148,515,90	\$182,889 143,838,34	\$168,311	\$169,612	\$0	\$0	\$0	\$0	\$0	\$0
WNP	3 Mid Point Bonneville Power Admin Deal #573 En	\$865,001 \$72,046,899	\$16,833,261				\$7,857,289	\$8,387,960	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE 18 Short-Term Sales		(\$51,638,359)	(\$11,050,528)	(\$7,466,737)	(\$9,182,024)	(\$11 923 918)	(\$5,578,440)	(\$6,436,712)	\$0	\$0	\$0	\$0	\$0	\$0
19 Nichols Pumping Index Sale	from Nichols billing worksheet - POWE	\$327,004	\$96,850	\$54,051	\$67,735	\$46,838	\$23,444	\$38,086	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$(
20 Sovereign Power/Kaiser Load Following	223178-180 Capacity only - RF (Regul:	\$84,925	\$12,978	\$11,594	\$12,269	\$23,957	\$12,240	\$11,887	\$0	\$0	\$0	\$0	\$0	\$0
21 Pend Oreille DES 22 Merchant Ancillary Services	223173-177 Capacity and Reservesëx	\$342,458 (\$9,653,125)	\$61,859 (\$3,148,683)	\$59,141 (\$2,334,720)	\$65,628 (\$2,161,705)	\$58,213 \$554,578	\$48,440 (\$1,211,637)	\$49,177 (\$1,350,958)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
23 Total 447 Sales for Resale			(\$14,027,524)						\$0	\$0	\$0	\$0	\$0	\$0
										-				
447 SALES FOR RESALE	447000	(\$33,577,467)	(\$7,609,680)	(\$5,047,431)	(\$6,544,317)		(\$2,000,078)	(\$3,078,046)	\$0	\$0	\$0	\$0	\$0	\$0
	447100 447150	(\$7,722,207)	(\$1,305,898) (\$1,555,198)	(\$673,570) (\$1,161,880)	(\$511,606)	(\$976,572)	(\$2,428,489)	(\$1,826,072)	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0
	447150 447700	(\$7,161,351) (\$1,242,888)	(\$1,555,198)	(\$1,161,880)	(\$1,419,235) (\$363,532)	(\$1,164,177) (\$173,357)	(\$810,888) (\$86,550)	(\$1,049,973) (\$213,859)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	447710	(\$1,180,059)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	\$0	\$0	\$0	\$0	\$0	\$0
	447720 Intercompany Transmission	(\$9,653,125)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	\$0	\$0	\$0	\$0	\$0	\$0
		(\$60,537,097)	(\$14,027,524)	(\$9,6/6,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS 24 Kettle Falls Wood-501110		\$2,651,755	\$626,601	\$554,862	\$679,297	\$585,374	\$9,446	\$196,175	\$0	\$0	\$0	\$0	\$0	\$0
25 Kettle Falls Gas-501120		\$4,909	\$93	\$929	(\$859)	(\$249)	(\$93)	\$5,088	\$0	\$0	\$0	\$0	\$0	\$0
26 Colstrip Coal-501140		\$8,763,619	\$2,183,195	\$895,901	\$2,130,831	\$1,522,366	\$574,651	\$1,456,675	\$0	\$0	\$0	\$0	\$0	\$0
27 Colstrip Oil-501160		\$66,872	\$0	\$0	\$0	\$8,942	\$9,180	\$48,750	\$0	\$0	\$0	\$0	\$0	\$0
28 Total 501 Fuel Expense		\$11,487,155	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS 29 Kettle Falls	H:\Generation\KFGS Hog Fuel\\YYY		53,359	48,502	58,811	52,478		16,710		-			-	-
30 Colstrip	H:\Generation\Colstrip\Colstrip Fuel	455,398	99,606	73,063	96,702	72,391	52,614	61,022	-	-	-	-	-	-
501 FUEL-COST PER TON														
31 Kettle Falls 32 Colstrip		wood coal	\$11.74 \$21.92	\$11.44 \$12.26	\$11.55 \$22.04	\$11.15 \$21.03	\$10.92	\$11.74 \$23.87						
547 FUEL														
33 NE CT Gas/Oil-547213		\$26,776	\$2,244	\$11,535	\$1,931	\$1,504	\$1,164	\$8,398	\$0	\$0	\$0	\$0	\$0	\$0
34 Boulder Park-547216		\$150,155 \$15,409	\$9,587 \$5	\$32,574 \$4,249	\$14,367 \$1,968	\$16,430 \$5,147	\$49,935 \$1,935	\$27,262 \$2,105	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		\$13,473,351	\$3,721,117	\$2,449,832	\$3,201,306	\$2,230,502	\$619,692	\$1,250,902	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$C
35 Kettle Falls CT-547211 36 Coyote Springs2-547610		\$12,215,109	\$3,228,167		60 075 405	\$1,912,297	\$1,066,080	\$925,950	\$0	\$0	\$0	\$0	\$0	\$0
35 Kettle Falls CT-547211 36 Coyote Springs2-547610 37 Lancaster-547312				\$2,007,130	\$3,075,485			600.00=				80		
35 Kettle Falls CT-547211 36 Coyote Springs2-547610 37 Lancaster-547312 38 Rathdrum CT-547310		\$304,356	\$3,176	\$59,358	\$18,349	\$65,122	\$138,016	\$20,335	\$0	\$0	\$0 \$0	\$0	\$0	\$0
35 Kettle Falls CT-547211 36 Coyote Springs2-547610 37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense		\$304,356 \$26,185,156	\$3,176 \$6,964,296	\$59,358 \$4,564,678	\$18,349 \$6,313,406	\$65,122 \$4,231,002	\$138,016 \$1,876,822	\$20,335 \$2,234,952	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0
35 Kettle Falls CT-547211 36 Coyote Springs2-547610 37 Lancaster-547312 38 Rathdrum CT-547310		\$304,356	\$3,176 \$6,964,296 \$12,579,922	\$59,358 \$4,564,678 \$11,757,943	\$18,349 \$6,313,406 \$10,226,126	\$65,122 \$4,231,002 \$6,355,700	\$138,016 \$1,876,822 \$3,621,342	\$2,234,952 \$4,641,080	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
35 Kettle Falls CT-547211 36 Covote Springs2-947610 37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense 40 TOTAL NET EXPENSE 456 TRANSMISSION REVENUE		\$304,356 \$26,185,156 \$49,182,113	\$3,176 \$6,964,296 \$12,579,922 201801	\$59,358 \$4,564,678 \$11,757,943 201802	\$18,349 \$6,313,406 \$10,226,126 201803	\$65,122 \$4,231,002 \$6,355,700 201804	\$138,016 \$1,876,822 \$3,621,342 201805	\$2,234,952 \$4,641,080 201806	\$0 \$0 \$0 201807	\$0 \$0 201808	\$0 \$0 201809	\$0 \$0 201810	\$0 \$0 \$0 201811	\$0
35 Kettle Falls CT-547211 36 Covote Sprinss2-947610 37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense 40 TOTAL NET EXPENSE		\$304,356 \$26,185,156	\$3,176 \$6,964,296 \$12,579,922	\$59,358 \$4,564,678 \$11,757,943	\$18,349 \$6,313,406 \$10,226,126	\$65,122 \$4,231,002 \$6,355,700	\$138,016 \$1,876,822 \$3,621,342	\$2,234,952 \$4,641,080	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 201812
35 Kettle Falls CT-547211		\$304,356 \$26,185,156 \$49,182,113 (\$5,372,763) (\$462,000) (\$181,839)	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) \$0	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$31,909)	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$77,000) \$6	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$13,076)	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992)	\$2,234,952 \$4,641,080 201806 (\$1,187,805) (\$77,000) (\$16,868)	\$0 \$0 \$0 \$0 201807 \$0 \$0 \$0 \$0	\$0 \$0 201808 \$0 \$0 \$0 \$0	\$0 \$0 201809 \$0 \$0 \$0	\$0 \$0 201810 \$0 \$0 \$0 \$0	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0	\$0 201812 \$0 \$0 \$0 \$0 \$0
35 Kettle Falls CT-547211 36 Covote Springs2-547610 37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense 40 TOTAL NET EXPENSE 456 TRANSMISSION REVENUE 41 456100 ED AN 4564052 ED AN - SPA Settlement 46 456020 ED AN - Sale of excess BPA Trans 47 456130 ED AN - Ancillary Senices Revenue		\$304,356 \$26,185,156 \$49,182,113 (\$5,372,763) (\$462,000) (\$181,839) (\$1,180,059)	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) \$0 (\$213,305)	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$31,909) (\$248,240)	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$77,000) \$6 (\$197,702)	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$13,076) (\$182,889)	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311)	\$2,234,952 \$4,641,080 201806 (\$1,187,805) (\$77,000) (\$16,868) (\$169,612)	\$0 \$0 \$0 \$0 201807 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201808 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201809 \$0 \$0 \$0 \$0	\$0 \$0 201810 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0	\$C 201812 \$C \$C \$C \$C \$C
35 Kettle Falls CT-547211		\$304,356 \$26,185,156 \$49,182,113 (\$5,372,763) (\$462,000) (\$181,839)	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) \$0	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$31,909)	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$77,000) \$6	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$13,076)	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992)	\$2,234,952 \$4,641,080 201806 (\$1,187,805) (\$77,000) (\$16,868)	\$0 \$0 \$0 \$0 201807 \$0 \$0 \$0 \$0	\$0 \$0 201808 \$0 \$0 \$0 \$0	\$0 \$0 201809 \$0 \$0 \$0	\$0 \$0 201810 \$0 \$0 \$0 \$0	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0	\$0 201812 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Stetle Falls CT-547211	B on A Low Voltage - in Auth revenues	\$304,356 \$26,185,156 \$49,182,113 (\$5,372,763) (\$462,000) (\$181,839) (\$1,180,059) (\$30,120)	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) \$0 (\$213,305) (\$5,020)	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$31,909) (\$248,240) (\$5,020)	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$77,000) \$6 (\$197,702) (\$5,020)	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$13,076) (\$182,889) (\$5,020)	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311) (\$5,020)	\$2,234,952 \$4,641,080 201806 (\$1,187,805) (\$77,000) (\$16,868) (\$169,612) (\$5,020)	\$0 \$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201808 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201809 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201810 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201812 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
35 Kettle Falls CT-547211 36 Covote Springs2-547610 37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense 40 TOTAL NET EXPENSE 456 TRANSMISSION REVENUE 41 456100 ED AN 45640 ED AN - PAPA Settlement 46 456020 ED AN - PAPA Settlement 47 456130 ED AN - Ancillary Services Revenue 48 456017 ED AN - Low Voltage 49 456700 ED WA - Low Voltage	B on A Low Voltage - in Auth revenues	\$304,356 \$26,185,156 \$49,182,113 (\$5,372,763) (\$462,000) (\$181,839) (\$1,180,059) (\$30,120) (\$52,686)	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) \$0 (\$213,305) (\$5,020) (\$8,781)	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$31,909) (\$248,240) (\$5,020) (\$8,781) (\$138,578)	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$77,000) \$6 (\$197,702) (\$5,020) (\$8,781) (\$138,578)	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$13,076) (\$182,889) (\$5,020) (\$8,781) (\$138,578)	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311) (\$5,020) (\$8,781) (\$138,578)	\$2,234,952 \$4,641,080 201806 (\$11,187,805) (\$77,000) (\$16,868) (\$169,612) (\$5,020) (\$8,781) (\$215,238)	\$0 \$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201808 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201809 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201810 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201812 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
35 Kettle Falls CT-547211 36 Coyote Springs2-947610 37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense	B on A Low Voltage - in Auth revenues	\$304,356 \$26,185,156 \$49,182,113 (\$5,372,763) (\$462,000) (\$1,180,059) (\$30,120) (\$52,686) (\$908,128)	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) \$0 (\$213,305) (\$5,020) (\$8,021) (\$138,578)	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$31,909) (\$248,240) (\$5,020) (\$8,781) (\$138,578)	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$77,000) \$6 (\$197,702) (\$5,020) (\$8,781) (\$138,578)	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$13,076) (\$182,889) (\$5,020) (\$8,781) (\$138,578)	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311) (\$5,020) (\$8,781) (\$138,578)	\$2,234,952 \$4,641,080 201806 (\$11,187,805) (\$77,000) (\$16,868) (\$169,612) (\$5,020) (\$8,781) (\$215,238)	\$0 \$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201808 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201809 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201810 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201812 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
35 Kettle Falls CT-547211 36 Covote Springs2-647610 37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense 40 TOTAL NET EXPENSE 456 TRANSMISSION REVENUE 41 465100 ED AN PAS Settlement 45 456120 ED AN - PAS PAS Settlement 46 456020 ED AN - Sale of excess BPA Trans 47 46510 ED AN - Ancillar Services Revenue 48 456017 ED AN - Low Voltage 49 456700 ED WA - Low Voltage 50 456705 ED AN - Low Voltage 51 Total 456 Transmission Revenue	B on A Low Voltage - in Auth revenues	\$304,356 \$26,185,156 \$49,182,113 (\$5,372,763) (\$462,000) (\$181,839) (\$1,180,059) (\$20,120) (\$20,286) (\$908,128) (\$8,187,595)	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) (\$77,000) (\$213,305) (\$23,020) (\$8,781) (\$138,578) (\$1,346,464)	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$31,909) (\$248,240) (\$5,020) (\$5,020) (\$138,578) (\$1,432,165)	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$77,000) \$6 (\$197,702) (\$5,020) (\$8,721) (\$138,578) (\$1,085,780)	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$13,076) (\$182,889) (\$5,020) (\$8,781) (\$138,578) (\$1,084,499)	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311) (\$5,020) (\$8,781) (\$138,578) (\$1,558,363)	\$2,234,952 \$4,641,080 201806 (\$1.187.805) (\$77,000) (\$16,868) (\$169,612) (\$5,020) (\$8,020) (\$215,238) (\$1,680,324)	\$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201808 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201809 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201810 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201812 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6
35 Kettle Falls CT-547211 36 Covote Springs2-647610 37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense 40 TOTAL NET EXPENSE 456 TRANSMISSION REVENUE 41 465100 ED AN 456100 ED AN 456100 ED AN - PABLEM PSAVICES AND	B on A Low Voltage - in Auth revenues Lancaster	\$304,356 \$26,185,156 \$49,182,113 \$49,182,113 (\$5,372,763) (\$462,000) (\$181,839) (\$1,180,059) (\$30,120) (\$52,686) (\$908,128) (\$8,187,595)	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) \$0 (\$213,305) (\$213,305) (\$5,020) (\$8,781) (\$138,578) (\$1346,464)	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$31,909) (\$248,240) (\$5,020) (\$8,781) (\$138,578)	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$77,000) \$6 (\$197,702) (\$5,020) (\$8,781) (\$138,578)	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$13,076) (\$182,889) (\$5,020) (\$8,781) (\$138,578)	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311) (\$5,020) (\$8,781) (\$138,578)	\$2,234,952 \$4,641,080 201806 (\$11,187,805) (\$77,000) (\$16,868) (\$169,612) (\$5,020) (\$8,781) (\$215,238)	\$0 \$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201808 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201809 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201810 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201812 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
35 Kettle Falls CT-547211		\$304,356 \$26,185,156 \$49,182,113 (\$5,372,763) (\$462,000) (\$181,839) (\$1,180,059) (\$30,120) (\$20,120) (\$20,820) (\$30,121) (\$2,2666) (\$908,128) (\$8,187,595) \$8,799,381 \$0,527,216	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) (\$213,305) (\$5,020) (\$8,781) (\$138,578) (\$1,346,464) \$1,532,604 \$0 \$4,536	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$31,909) (\$248,240) (\$5,020) (\$138,578) (\$138,578) (\$1,432,165)	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$77,000) (\$7,7000) (\$197,702) (\$198,7781) (\$138,578) (\$138,578) \$1,512,323	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$13,076) (\$13,076) (\$12,289) (\$5,020) (\$9,781) (\$138,578) (\$138,578) (\$138,578) (\$1,084,499)	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311) (\$5,020) (\$138,578) (\$138,578) (\$138,578) (\$138,578) \$1,423,950 \$4,536	\$2,234,952 \$4,641,080 201806 (\$1,187,805) (\$77,000) (\$16,868) (\$169,612) (\$5,200) (\$8,781) (\$215,238) (\$1,680,324) \$1,403,945 \$0,4,536	\$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201608 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201809 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201810 \$0 \$0 201810 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$(201812 \$(\$) \$(\$ \$(\$) \$(\$ \$(\$) \$(\$) \$(\$ \$ \$(\$) \$(\$ \$ \$ \$
35 Kettle Falls CT-547211 36 Coycle Springs2-947610 37 Lancaster-547312 38 Rathdrum CT-947310 39 Total 547 Fuel Expense 40 TOTAL NET EXPENSE 45 FANNISSION REVENUE 456100 ED AN - Bale of excess PPA Trans 456100 ED AN - Bale of excess PPA Trans 456100 ED AN - Bale of excess PPA Trans 456100 ED AN - Bale of excess PPA Trans 456100 ED AN - Ancillary Services Revenue 456100 ED AN - Low Voltage 456700 ED WA - Low Voltage 50 456705 ED AN - Low Voltage 51 Total 456 Transmission Revenue 55 TRANSMISSION EXPENSE 55 55000 ED AN 55 5710 ED AN 55 TOTAL SERVICES 55 TOTAL SERVICES 56 55 TRANSMISSION EXPENSE 55 55 TOTAL SERVICES 56 TRANSMISSION EXPENSE 55 TOTAL SERVICES 56 TRANSMISSION EXPENSE 57 TOTAL SERVICES 57 TOTAL SERVICES 57 TOTAL SERVICES 57 TOTAL SERVICES 58 TRANSMISSION EXPENSE 58 TRANSMISS		\$304,356 \$26,185,156 \$49,182,113 \$49,182,113 (\$5,372,763) (\$462,000) (\$181,839) (\$1,180,059) (\$30,120) (\$52,686) (\$908,128) (\$8,187,595)	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) \$0 (\$213,305) (\$213,305) (\$5,020) (\$8,781) (\$138,578) (\$1346,464)	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$31,909) (\$248,240) (\$5,020) (\$8,781) (\$138,578) (\$1,432,165)	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$77,000) (\$5,020) (\$5,020) (\$8,781) (\$138,578) (\$1,085,780)	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$13,076) (\$12,889) (\$5,020) (\$8,781) (\$138,578) (\$138,578) (\$138,578) (\$138,578) (\$138,578) (\$138,578)	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311) (\$5,020) (\$8,781) (\$138,578) (\$1,558,363)	\$2,234,952 \$4,641,080 201806 (\$1,187,805) (\$77,000) (\$16,8612) (\$5,020) (\$8,781) (\$215,238) (\$1,680,324) \$1,403,945 \$0	\$0 \$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201808 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201809 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201810 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1 201812 \$3 \$3 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5
35 Kettle Falls CT-547211 36 Covote Springs2-647610 37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense 40 TOTAL NET EXPENSE 456 TRANSMISSION REVENUE 456 105 DO AN 45 456100 EO AN 45 456100 EO AN 457 45610 EO AN		\$304.366 \$26,185,156 \$49,182,113 \$49,182,113 \$5,372,763 (\$42,200) (\$181,839 (\$10,059) (\$30,0120) (\$20,020) \$20,020 \$20,000 \$30	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) (\$21,33,05) (\$5,020) (\$3,781) (\$1,346,464) \$1,532,604 \$1,532,604 \$1,532,604 \$1,532,604	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$248,240) (\$5,020) (\$31,909) (\$248,240) (\$5,020) (\$13,8781) (\$138,7781) (\$138,7781) (\$138,7781) (\$138,7781) (\$138,7781) (\$138,7781) (\$1,475,846) \$0 \$4,536 \$1,490,382	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$7,000) (\$7,702) (\$5,020) (\$3,781) (\$138,578) \$1,512,323 \$0 \$4,536 \$1,516,859	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$13,076) (\$182,289) (\$5,020) (\$1,084,499) \$1,450,713 \$0 \$4,536 \$1,455,249	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311) (\$5,020) (\$1,781) (\$138,578) (\$138,578) \$1,423,950 \$4,536 \$1,428,486	\$2,234,952 \$4,641,080 201806 (\$1,187,805) (\$77,000) (\$16,868) (\$169,612) (\$5,020) (\$2,15,238) (\$1,680,324) \$1,403,945 \$0 \$4,536 \$1,406,481	\$0 \$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201808 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201809 201809 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201810 201810 50 50 50 50 50 50 50 50 50	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1 201812 \$1, \$1, \$2, \$2, \$3, \$3, \$3, \$3, \$4, \$3, \$4, \$4, \$4, \$4, \$4, \$4, \$4, \$4, \$4, \$4
35 Kettle Falls CT-547211 36 Covote Springs2-647610 37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense 40 TOTAL NET EXPENSE 456 TRANSMISSION REVENUE 445610 DD AN 45 456120 ED AN - Sae of excess BPA Trans 47 456130 ED AN - Sae of excess BPA Trans 47 456130 ED AN - Sae of excess BPA Trans 48 456017 ED AN - Low Voltage 49 456700 ED WA - Low Voltage 50 456705 ED AN - Low Voltage 51 Total 456 Transmission Revenue 565 TRANSMISSION EXPENSE 52 565000 ED AN 53 566513 ED AN - Low Voltage 55 Total 565 Transmission Expense 55 Total 565 Transmission Expense 557 Broker & Related Fees 56 567170 ED AN 57 557172 ED AN	Lancaster	\$304,356 \$26,185,156 \$49,182,113 (\$5,372,763) (\$402,000) (\$118,059) (\$0,120) (\$0,120) (\$2,2,686) (\$908,128) (\$51,180,059) \$52,72,16 \$52,799,381 \$5,799,381 \$5,799,381 \$6,799,381	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,7000) (\$77,000) (\$77,000) (\$213,305) (\$5,020) (\$213,305) (\$1,346,464) \$1,532,604 \$1,532,604 \$1,532,604 \$1,532,604 \$1,532,604 \$1,532,604	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$248,240) (\$5,020) (\$31,950) (\$318,578) (\$1,452,846) \$1,475,846 \$1,475,8	\$18,349 \$6,313,406 \$10,226,126 201803 (\$658,705) (\$7,7020) (\$7,7020) (\$8,781) (\$138,5780) \$1,512,323 \$0,34,536 \$1,516,859	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$130,763 (\$10,084,499) \$1,450,713 \$0 \$4,536 \$1,456,249 \$4,667 \$0	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311) (\$5,020) (\$138,578) (\$135,578) \$1,423,950 \$4,536 \$1,423,486	\$2,234,952 \$4,641,080 201806 (\$1,187,805) (\$77,000) (\$16,868) (\$169,612) (\$5,020) (\$2,761) (\$2,75,238) (\$1,680,324) \$1,403,945 \$0 \$4,536 \$1,408,481	\$0 \$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201808 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201809 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201810 \$0 201810 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201812 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5
35 Kettle Falls CT-547211	Lancaster	\$304,356 \$26,185,156 \$49,182,113 (\$5,372,763) (\$181,839) (\$1180,059) (\$12,086) (\$908,128) (\$2,086) (\$2	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) (\$77,000) (\$5,00) (\$138,578) (\$1,346,464) \$1,532,604 \$1,532,604 \$4,536	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$246,240) (\$246,240) (\$246,240) (\$138,578) (\$1,475,846 \$0 \$4,536 \$1,480,382	\$18,349 \$6,313,406 \$10,226,126 201803 (\$588,705) (\$77,00) (\$77,00) \$5,020 (\$138,578) (\$1,985,780) \$1,512,323 \$4,536 \$1,516,859	\$6,355,700 \$6,355,700 201804 (\$569,155) (\$17,000) (\$13,076) (\$12,289) (\$1,3076) (\$1,3076) (\$1,3076) (\$1,3076) (\$1,450,713 \$0,34,536 \$1,455,249 \$4,4067 \$0,\$8,741	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311) (\$1,82,781) (\$1,518,578) \$0 \$4,536 \$1,423,950 \$4,536 \$1,428,486	\$2,234,952 \$4,641,080 201806 (\$1.187,805) (\$77,000) (\$16,868) (\$169,612) (\$5,020) (\$1,680,324) \$1,403,945 \$4,536 \$1,406,481	\$0 \$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201808 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201809 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201810 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201812 55 55 55 55 55 55 55 55 55 55 55 55 55
35 Kettle Falls CT-547211	Lancaster	\$304.356 \$26,185,156 \$49,182,113 \$49,182,113 \$5,372.763 \$42,2000 \$1518,339 \$51,180,059 \$30,120 \$25,2665 \$52,866 \$50,799,381 \$5,799,3	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,7000) (\$77,000) (\$213,305) (\$5,020) (\$5,020) (\$1,346,464) \$1,532,604 \$1,532,60	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$31,909) (\$248,240) (\$5,020) (\$1,432,165) \$1,475,846 \$4,536 \$1,475,846 \$	\$18,349 \$6,313,406 \$10,226,126 201803 (\$558,705) (\$658,705) (\$77,000) \$6 (\$197,702) (\$5,020) (\$5,020) (\$5,020) (\$5,020) (\$5,020) \$5,1512,520 \$5,1536 \$1,516,859 \$4,536 \$1,516,859 \$45,913 \$0 \$0,923 \$3,816	\$65,122 \$4,231,002 \$6,355,700 201804 (\$659,155) (\$77,000) (\$13,076) (\$13,076) (\$13,076) (\$13,076) (\$13,076) (\$13,076) \$1,450,713 \$0 \$4,536 \$1,455,249 \$4,456,743 \$4,566 \$1,455,249	\$138,016 \$1,876,822 201805 \$3,621,342 201805 \$(\$1,040,681) \$(\$77,000) \$(\$119,992) \$(\$168,311) \$(\$5,020) \$(\$5,683,311) \$(\$5,020) \$4,536 \$1,423,540 \$51,428,486 \$46,595 \$0 \$6,507 \$3,3798	\$2,234,952 \$4,641,080 201806 (\$1,187,805) (\$16,868) (\$16,8612) (\$5,020) (\$8,761) (\$215,238) (\$1,680,324) \$1,403,945 \$0 \$4,036 \$1,408,945 \$3,556 \$0 \$1,686 \$4,287	\$0 \$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201808 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201800 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201810 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201812 \$1, \$2, \$3, \$3, \$3, \$3, \$3, \$3, \$3, \$3, \$3, \$3
35 Kettle Falls CT-547211	Lancaster	\$304,356 \$26,185,156 \$49,182,113 (\$5,372,763) (\$181,839) (\$1180,059) (\$12,086) (\$908,128) (\$2,086) (\$2	\$3,176 \$6,964,296 \$12,579,922 201801 (\$903,780) (\$77,000) (\$77,000) (\$5,00) (\$138,578) (\$1,346,464) \$1,532,604 \$1,532,604 \$4,536	\$59,358 \$4,564,678 \$11,757,943 201802 (\$922,637) (\$77,000) (\$246,240) (\$246,240) (\$246,240) (\$138,578) (\$1,475,846 \$0 \$4,536 \$1,480,382	\$18,349 \$6,313,406 \$10,226,126 201803 (\$588,705) (\$77,00) (\$77,00) \$5,020 (\$138,578) (\$1,985,780) \$1,512,323 \$4,536 \$1,516,859	\$6,355,700 \$6,355,700 201804 (\$569,155) (\$17,000) (\$13,076) (\$12,289) (\$1,3076) (\$1,3076) (\$1,3076) (\$1,3076) (\$1,450,713 \$0,34,536 \$1,455,249 \$4,4067 \$0,\$8,741	\$138,016 \$1,876,822 \$3,621,342 201805 (\$1,040,681) (\$77,000) (\$119,992) (\$168,311) (\$1,82,781) (\$1,518,578) \$0 \$4,536 \$1,423,950 \$4,536 \$1,428,486	\$2,234,952 \$4,641,080 201806 (\$1.187,805) (\$77,000) (\$16,868) (\$169,612) (\$5,020) (\$1,680,324) \$1,403,945 \$4,536 \$1,406,481	\$0 \$0 \$0 201807 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201808 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201809 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 201810 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 201811 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 201812 55 55 55 55 55 55 55 55 55 55 55 55 55

2

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

Line														
No.	Deal Number	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
62 Econ Dispatch-557150		\$499,805	(\$2,490,169)	(\$336,824)	\$363,762	\$852,918	\$675,072	\$1,435,046	\$0	\$0	\$0	\$0	\$0	\$0
63 Gas Bookouts-557700		\$1,389,147	\$414,178	\$204,400	\$49,615	\$233,130	\$0	\$487,824	\$0	\$0	\$0	\$0	\$0	\$0
64 Gas Bookouts-557711		(\$1,389,147)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	\$0	(\$487,824)	\$0	\$0	\$0	\$0	\$0	\$0
65 Intraco Thermal Gas-557730		\$17,592,658	\$5,812,837	\$2,658,645	\$1,842,941	\$2,305,884	\$2,957,007	\$2,015,344	\$0	\$0	\$0	\$0	\$0	\$0
66 Fuel DispatchFin -456010		(\$7,105,209)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,424,435)	(\$1,952,688)	(\$1,566,138)	\$0	\$0	\$0	\$0	\$0	\$0
67 Fuel Dispatch-456015		(\$19,778,946)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$3,601,157)		(\$5,390,232)	\$0	\$0	\$0	\$0	\$0	\$0
68 Other Elec Rev - Extraction Plant Cr - 456018		(\$358,132)	\$0	\$0	(\$182,104)	(\$49,440)	(\$58,523)	(\$68,065)	\$0	\$0	\$0	\$0	\$0	\$0
69 Intraco Thermal Gas-456730		(\$8,860,441)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$816,042)	(\$523,918)	(\$664,057)	\$0	\$0	\$0	\$0	\$0	\$0
70 Fuel Bookouts-456711		\$1,157,400	\$187,589	\$238,295	\$27,125	\$371,923	\$107,454	\$225,014	\$0	\$0	\$0	\$0	\$0	\$0
71 Fuel Bookouts-456720		(\$1,157,400)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	(\$107,454)	(\$225,014)	\$0	\$0	\$0	\$0	\$0	\$0
72 Resource Optimizaton Subtotal		(\$6,736,539)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,239,632)	(\$1,465,591)	(\$1,476,597)	\$0	\$0	\$0	\$0	\$0	\$0
73 Misc. Power Exp. Actual-557160 ED AN		\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 Misc. Power Exp. Subtotal		\$176	\$0	\$0	\$176	\$0	\$0	\$0						
75 Wind REC Exp Authorized		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76 Wind REC Exp Actual 557395		\$155	\$10	\$15	\$34	\$30	\$30	\$36	\$0	\$0	\$0	\$0	\$0	\$0
77 Wind REC Subtotal		\$155	\$10	\$15	\$34	\$30	\$30	\$36	\$0	\$0	\$0	\$0	\$0	\$0
78 WA EIA937 Requirement (EWEB) - Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 WA FIA937 Requirement (EWEB) - Expense 79 WA FIA937 Requirement (EWEB) - Broker Fee Exp		\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$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		(\$6,736,208)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)						
83 Adjusted Actual Net Expense		\$43,411,138	\$12,192,934	\$10,729,456	\$9,915,933	\$5,542,624	\$2,082,804	\$2,947,387						

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	-	-	-	-	-	-	2,785,887
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	(264,393)	-	-	-	-	-	-	(1,465,001)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	261,603	-	-	-	-	-	-	1,465,148
Total Retail Sales	545,284	480,994	488,656	433,770	417,202	420,128	-	-	-	-	-	-	2,786,034
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	2,835,008
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625	(15,271)	(4,565)							(48,974)
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)	\$0	\$0	\$0	\$0	\$0	\$0	(\$815,531)