

Indicates Predetermined Amounts

WA Summary Tab Inputs	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
<b>AUTHORIZED NET EXPENSE - SYSTEM</b>												
9 555 Purchased Power	11,810,646.23	10,948,943.21	10,208,755.66	9,754,466.19	7,204,007.33	6,832,768.96	7,367,141.26	8,064,915.66	7,448,796.17	7,099,787.46	11,642,227.20	12,112,599.34
10 447 Sale for Resale	(5,410,854.46)	(3,688,134.45)	(4,363,040.83)	(6,216,671.59)	(3,992,970.36)	(3,782,255.59)	(5,325,599.35)	(3,215,250.64)	(4,016,772.06)	(3,304,258.83)	(4,468,024.59)	(6,320,022.70)
11 501 Thermal Fuel	2,890,906.32	2,671,552.18	2,768,326.21	2,491,504.95	1,551,263.17	1,358,750.78	2,219,592.22	2,478,124.66	2,578,207.41	2,592,986.98	2,566,832.77	2,703,883.73
12 547 CT Fuel	8,800,466.86	7,046,200.31	6,435,716.83	4,139,184.54	1,426,182.37	1,698,326.77	5,653,252.01	7,341,818.34	6,493,557.54	6,103,470.45	6,561,954.40	8,307,560.57
13 456 Transmission Revenue	(1,062,694.25)	(1,176,480.71)	(1,177,115.40)	(1,141,305.37)	(1,253,487.52)	(1,398,528.70)	(1,450,378.42)	(1,346,818.86)	(1,372,212.68)	(1,319,316.33)	(1,257,650.34)	(1,191,496.26)
14 565 Transmission Expense	1,386,858.05	1,618,473.12	1,456,726.23	1,423,781.13	1,394,142.28	1,391,307.66	1,452,951.07	1,443,201.71	1,507,440.78	1,406,860.96	1,416,448.50	1,446,134.29
15 567 Broker Fees	34,250.00	34,250.00	34,250.00	34,250.00	34,250.00	34,250.00	34,250.00	34,250.00	34,250.00	34,250.00	34,250.00	34,250.00
16 Direct WA (Aered to Adjustment)	(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)	(165,583.33)
21 Washington Allocation	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%

**WA Monthly Tab Inputs**

<b>555 PURCHASED POWER</b>												
2 Chelan County PUD (Rocky Reach Slice)	1,277,784.90											
3 Douglas County PUD (Wells Settlement)	63,699.00											
4 Douglas County PUD (Wells) - Fixed Amount	152,946.00											
5 Grant County PUD (Pines Roads/Wassup)	776,465.53											
6 Bonneville Power Admin. (WNP-3) <sup>1</sup>	2,751,195.20											
7 Island Power & Light - Deer Lake	972.75											
8 <b>Small Power:</b>	137,300.58											
Arch Ford - 100133	45,091.94											
GlenRose Marie (Sheeo Creek) - 100151	19,969.13											
GlenRose Marie (Phillips Ranch) - 100023	-											
Idaho County L&P (John Day) - 100460	18,757.74											
Clark Fork Hydro (formerly James White) - 264180	372.40											
HydroTech - 214285	44,025.80											
Spokane County - 186693	7,249.71											
City of Cove - 273436	1,295.00											
Deep Creek - 101139	538.86											
9 Slinson Lumber - 186895	175,035.12											
10 City of Spokane-Ujvner - 186298	278,635.32											
11 City of Spokane - Waste-to-Energy - 261981	584,639.31											
12 Clearwater Power Co - 104475	1,297.30											
13 Radium Power, LLC (Lancaster PPA)	2,434,951.44											
14 Palouse Wind	1,921,037.05											
WNP3 Mid Point	32,572.80	20,432.70	16,081.20	15,574.68								
<b>447 SALES FOR RESALE</b>												
19 Nichols Pumping Index Sale	120,723.96											
20 Sovereign Power/Kaiser Load Following	12,803.63											
21 Pend Oreille DES	63,475.24											
<b>501 FUEL-TONS</b>												
29 Kettle Falls	55,618											
30 Colstrip	94,382											

**WA RRC Tab Inputs**

8 Total Billed Sales - Divided by 1,000	547,355											
10 Add Current Month Unbilled - Divided by 1,000	304,564											
12 Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150
14 Production Rate - \$/MWh	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11
21 Budget	59,944.32	59,654.49	(80,089.65)	24,913.02	120,374.65	21,071.45	(142,167.94)	(302,347.10)	16,441.87	(317,085.12)	(629,585.37)	(321,576.28)

**ID Summary Tab Inputs**

<b>AUTHORIZED NET EXPENSE - SYSTEM</b>												
#REF! 555 Purchased Power	9,702,833.29	10,328,500.12	8,924,403.16	7,339,923.55	5,493,489.18	5,495,060.41	6,450,837.87	7,374,829.15	6,454,509.96	6,678,057.58	9,322,262.86	9,533,433.64
#REF! 447 Sale for Resale	(3,781,357.36)	(1,822,086.49)	(2,040,710.31)	(2,860,479.36)	(2,523,087.88)	(2,502,706.00)	(4,670,615.30)	(2,827,345.05)	(2,878,367.34)	(2,286,264.87)	(3,502,619.01)	(5,561,523.56)
#REF! 501 Thermal Fuel	2,710,747.74	2,436,202.55	2,495,476.85	1,989,246.03	1,543,139.19	1,346,032.70	2,191,772.32	2,428,910.81	2,491,210.04	2,486,833.97	2,527,218.28	2,686,721.65
#REF! 547 CT Fuel	8,260,146.43	5,198,300.49	4,595,189.95	2,864,266.64	1,538,979.51	1,733,332.64	5,096,610.86	6,911,917.72	5,890,074.77	5,905,698.33	6,416,963.31	8,307,512.80
#REF! 456 Transmission Revenue	(1,062,694.25)	(1,176,480.71)	(1,177,115.40)	(1,141,305.37)	(1,253,487.52)	(1,398,528.70)	(1,450,378.42)	(1,346,818.86)	(1,372,212.68)	(1,319,316.33)	(1,257,650.34)	(1,191,496.26)
#REF! 565 Transmission Expense	1,367,136.34	1,600,334.72	1,468,736.29	1,448,914.73	1,423,359.44	1,415,702.57	1,470,703.45	1,461,594.61	1,427,128.57	1,424,958.44	1,434,977.94	1,469,895.67
#REF! REC Revenue	(293,350.00)	(293,350.00)	(293,350.00)	(293,350.00)	(293,350.00)	(293,350.00)	(293,350.00)	(293,350.00)	(293,350.00)	(293,350.00)	(293,350.00)	(293,350.00)
#REF! Idaho Allocation	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%

**ID Monthly Tab Inputs**

**ID LCA Tab Inputs**

9 Total Billed Sales - Divided by 1,000	290,700											
10 Add Current Month Unbilled - Divided by 1,000	170,293											
12 Test Year Consumption	284,914	261,971	251,422	228,917	211,441	204,736	252,026	245,232	206,024	240,501	257,717	298,131
14 Load Chance Adjustment Rate - \$/MWh	\$24.84	\$24.84	\$24.84	\$24.84	\$24.84	\$24.84	\$24.84	\$24.84	\$24.84	\$24.84	\$24.84	\$24.84

Updated on 01.31.19 from \$24.73 for 2018 to \$24.84 for 2019.

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line  
No.

WASHINGTON ACTUALS													TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1	555 Purchased Power	\$13,348,426	\$13,287,337	\$29,433	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
2	447 Sale for Resale	(\$6,954,796)	(\$6,954,796)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
3	501 Thermal Fuel	\$2,866,380	\$2,866,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
4	547 CT Fuel	\$5,520,134	\$5,520,134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
5	456 Transmission Revenue	(\$1,387,701)	(\$1,387,701)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
6	565 Transmission Expense	\$1,471,955	\$1,471,955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
7	557 Broker Fees	\$40,867	\$40,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
8	<b>Adjusted Actual Net Expense</b>	<b>\$14,905,265</b>	<b>\$14,844,176</b>	<b>\$29,433</b>	<b>\$16,081</b>	<b>\$15,575</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>												
AUTHORIZED NET EXPENSE-SYSTEM													Total through January	Jan/19	Feb/19	Mar/19	Apr/19	May/19	Jun/19	Jul/19	Aug/19	Sep/19	Oct/19	Nov/19	Dec/19
9	555 Purchased Power	\$11,810,646	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599											
10	447 Sale for Resale	(\$5,410,854)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,468,025)	(\$6,320,023)											
11	501 Thermal Fuel	\$2,892,906	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884											
12	547 CT Fuel	\$8,800,467	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561											
13	456 Transmission Revenue	(\$1,062,694)	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)	(\$1,191,496)											
14	565 Transmission Expense	\$1,386,858	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,449	\$1,446,134											
15	557 Broker Fees	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250											
16	Settlement Adjustment	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)											
17	<b>Authorized Net Expense</b>	<b>\$18,199,665</b>	<b>\$18,199,665</b>	<b>\$17,200,889</b>	<b>\$15,081,709</b>	<b>\$10,233,296</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>(\$3,355,489)</b>	<b>(\$3,355,489)</b>	<b>(\$17,171,456)</b>	<b>(\$15,065,628)</b>	<b>(\$10,217,721)</b>																			
19	Resource Optimization - Subtotal	\$738,821	\$738,821	\$0	\$0	\$0																			
20	Adjusted Net Expense	(\$45,071,473)	(\$2,616,668)	(\$17,171,456)	(\$15,065,628)	(\$10,217,721)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
21	Washington Allocation		65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%											
22	Washington Share	(\$1,719,936)	(\$1,719,936)	(\$11,286,798)	(\$9,902,637)	(\$6,716,108)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$302,672	\$302,672																						
25	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$1,417,264)</b>	<b>(\$1,417,264)</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>																			
27	<b>Cumulative Balance</b>		<b>(\$1,417,264)</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>																			
	Deferral Amount, Cumulative (Customer)		\$0	#VALUE!	#VALUE!	#VALUE!																			
	Deferral Amount, Monthly Entry		\$0	#VALUE!	#VALUE!	#VALUE!																			
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	#VALUE!	#VALUE!	#VALUE!																			
	<b>Company Band Gross Margin Impact, Cumulative</b>		<b>(\$1,417,264)</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>																			

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

Line No.		TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
<b>555 PURCHASED POWER</b>														
1	Short-Term Purchases	\$2,915,666	\$2,854,577	\$29,433	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$1,277,785	\$1,277,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$63,699	\$63,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$152,948	\$152,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$776,466	\$776,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$2,751,195	\$2,751,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$973	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$137,301	\$137,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$175,035	\$175,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$278,635	\$278,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$584,639	\$584,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$1,297	\$1,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$2,434,351	\$2,434,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$1,921,037	\$1,921,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$214,294	\$214,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$336,895)	(\$336,895)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	<b>Total 555 Purchased Power</b>	<b>\$13,348,426</b>	<b>\$13,287,337</b>	<b>\$29,433</b>	<b>\$16,081</b>	<b>\$15,575</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>

(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	\$12,768,901	\$12,768,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$144,322)	(\$144,322)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	\$0	\$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	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	(\$336,895)	(\$336,895)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$757,208	\$757,208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$214,294	\$214,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$4,422)	(\$4,422)												
WNP3 Mid Point	\$93,661	32,572.80	29,432.70	16,081.20	15,574.68	-	-	-	-	-	-	-	-	-
	<b>\$13,348,426</b>	<b>\$13,287,337</b>	<b>\$29,433</b>	<b>\$16,081</b>	<b>\$15,575</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>

**447 SALES FOR RESALE**

18	Short-Term Sales	(\$6,061,237)	(\$6,061,237)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$120,724	\$120,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$12,804	\$12,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$63,475	\$63,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$1,090,562)	(\$1,090,562)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	<b>Total 447 Sales for Resale</b>	<b>(\$6,954,796)</b>	<b>(\$6,954,796)</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>

**447 SALES FOR RESALE**

447000	(\$4,862,162)	(\$4,862,162)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$29,529	\$29,529												
447100	\$1,068,874	\$1,068,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$1,052,740)	(\$1,052,740)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$833,441)	(\$833,441)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$214,294)	(\$214,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$1,090,562)	(\$1,090,562)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$6,954,796)</b>	<b>(\$6,954,796)</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>

**501 FUEL-DOLLARS**

24	Kettle Falls Wood-501110	\$776,613	\$776,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$788	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$2,068,317	\$2,068,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$20,662	\$20,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	<b>Total 501 Fuel Expense</b>	<b>\$2,866,380</b>	<b>\$2,866,380</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>

**501 FUEL-TONS**

29	Kettle Falls	55,618	55,618	-	-	-	-	-	-	-	-	-	-	-
30	Colstrip	94,382	94,382	-	-	-	-	-	-	-	-	-	-	-

**501 FUEL-COST PER TON**

31	Kettle Falls	wood	\$13.96											
32	Colstrip	coal	\$21.91											

**547 FUEL**

33	NE CT Gas/Oil-547213	(\$152)	(\$152)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$30,234	\$30,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$6,111	\$6,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$2,612,337	\$2,612,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$2,820,838	\$2,820,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$50,766	\$50,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	<b>Total 547 Fuel Expense</b>	<b>\$5,520,134</b>	<b>\$5,520,134</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>

40	<b>TOTAL NET EXPENSE</b>	<b>\$14,780,144</b>	<b>\$14,719,055</b>	<b>\$29,433</b>	<b>\$16,081</b>	<b>\$15,575</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>
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**456 TRANSMISSION REVENUE**

	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912
41	456100 ED AN	(\$940,975)	(\$940,975)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Line No.	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
46	456020 ED AN - Sale of excess BPA Trans	(\$63)	(\$63)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$214,294)	(\$214,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$6,438)	(\$6,438)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$8,958)	(\$8,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$139,973)	(\$139,973)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>51</b>	<b>Total 456 Transmission Revenue</b>	<b>(\$1,387,701)</b>	<b>(\$1,387,701)</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>565 TRANSMISSION EXPENSE</b>													
52	565000 ED AN	\$1,467,419	\$1,467,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>55</b>	<b>Total 565 Transmission Expense</b>	<b>\$1,471,955</b>	<b>\$1,471,955</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>557 Broker &amp; Related Fees</b>													
56	557170 ED AN	\$21,315	\$21,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$15,362	\$15,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557018 ED AN	\$4,190	\$4,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>60</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$40,867</b>	<b>\$40,867</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>RESOURCE OPTIMIZATION</b>													
61	Econ Dispatch-557010	(\$1,474,233)	(\$1,474,233)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	(\$901,820)	(\$901,820)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557700	\$872,753	\$872,753	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$872,753)	(\$872,753)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$4,906,385	\$4,906,385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel DispatchFin -456010	\$2,639,859	\$2,639,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$2,364,599)	(\$2,364,599)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$41,138)	(\$41,138)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$2,026,094)	(\$2,026,094)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$746,325	\$746,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$746,325)	(\$746,325)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>72</b>	<b>Resource Optimizaton Subtotal</b>	<b>\$738,360</b>	<b>\$738,360</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>
73	Misc. Power Exp. Actual-557160 ED AN	\$436	\$436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>74</b>	<b>Misc. Power Exp. Subtotal</b>	<b>\$436</b>	<b>\$436</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>
75	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77</b>	<b>Wind REC Subtotal</b>	<b>\$25</b>	<b>\$25</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>
78	WA EIA937 Requirement (EWEB) - Expense	\$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
80	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>81</b>	<b>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>82</b>	<b>Net Resource Optimization</b>	<b>\$738,821</b>	<b>\$738,821</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>83</b>	<b>Adjusted Actual Net Expense</b>	<b>\$15,644,086</b>	<b>\$15,582,997</b>	<b>\$29,433</b>	<b>\$16,081</b>	<b>\$15,575</b>							

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

<b>Retail Sales - MWh</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Mar-19</b>	<b>Apr-19</b>	<b>May-19</b>	<b>Jun-19</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>YTD</b>
Total Billed Sales	547,355	-	-	-	-	-	-	-	-	-	-	-	547,355
Deduct Prior Month Unbilled	(312,515)	-	-	-	-	-	-	-	-	-	-	-	(312,515)
Add Current Month Unbilled	304,564	-	-	-	-	-	-	-	-	-	-	-	304,564
<b>Total Retail Sales</b>	<b>539,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>539,404</b>
<b>Test Year Retail Sales</b>	<b>556,117</b>	<b>486,363</b>	<b>477,535</b>	<b>431,246</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>556,117</b>
<b>Difference from Test Year</b>	<b>(16,713)</b>												<b>(16,713)</b>
<b>Production Rate - \$/MWh</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>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	
<b>Total Revenue Credit - \$</b>	<b>(\$302,672)</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>(\$302,672)</b>