

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	\$40,794,513	\$13,287,337	\$12,471,420	\$15,020,181	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
2	447 Sale for Resale	(\$18,631,430)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
3	501 Thermal Fuel	\$7,223,814	\$2,866,380	\$1,489,795	\$2,867,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
4	547 CT Fuel	\$25,578,001	\$5,520,134	\$12,385,807	\$7,672,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
5	456 Transmission Revenue	(\$5,291,205)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
6	565 Transmission Expense	\$4,692,236	\$1,471,955	\$1,538,740	\$1,681,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
7	557 Broker Fees	\$170,241	\$40,867	\$37,768	\$91,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
8	Adjusted Actual Net Expense	\$54,536,170	\$14,844,176	\$22,529,181	\$17,147,238	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
													Total through March												
AUTHORIZED NET EXPENSE-SYSTEM													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
9	555 Purchased Power	\$32,968,345	\$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	(\$13,462,029)	(\$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	\$8,332,786	\$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	\$22,252,384	\$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	(\$3,418,290)	(\$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	\$4,462,059	\$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	\$102,750	\$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	(\$755,742)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)											
17	Authorized Net Expense	\$50,482,263	\$18,199,665	\$17,200,889	\$15,081,709	\$10,233,296	\$6,111,472	\$5,882,705	\$9,699,295	\$14,547,927	\$12,481,353	\$13,261,866	\$16,244,124	\$16,930,995											
18	Actual - Authorized Net Expense	\$4,038,332	(\$3,355,489)	\$5,328,292	\$2,065,529	(\$10,217,721)																			
19	Resource Optimization - Subtotal	\$873,795	\$738,821	(\$2,484,774)	\$2,619,748	\$0																			
20	Adjusted Net Expense	(\$5,305,594)	(\$2,616,668)	\$2,843,518	\$4,685,277	(\$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	\$3,228,741	(\$1,719,936)	\$1,869,044	\$3,079,633	(\$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	(\$696,221)	\$302,672	(\$383,896)	(\$614,997)																				
25	Net Power Cost (+) Surcharge (-) Rebate	\$2,532,520	(\$1,417,264)	\$1,485,148	\$2,464,636	#VALUE!																			
27	Cumulative Balance		(\$1,417,264)	\$67,884	\$2,532,520	#VALUE!																			
	Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	#VALUE!																			
	Deferral Amount, Monthly Entry		\$0	\$0	\$0	#VALUE!																			
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	#VALUE!																			
	Company Band Gross Margin Impact, Cumulative		(\$1,417,264)	\$67,884	\$2,532,520	#VALUE!																			

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

Line No.	Deal Number	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
RESOURCE OPTIMIZATION														
62	Econ Dispatch-557010	(\$6,011,187)	(\$1,474,233)	(\$1,315,566)	(\$3,221,388)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150	(\$2,049,917)	(\$901,820)	(\$932,881)	(\$215,216)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557700	\$3,626,610	\$872,753	\$2,031,932	\$721,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711	(\$3,626,610)	(\$872,753)	(\$2,031,932)	(\$721,925)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$23,745,766	\$4,906,385	\$11,308,805	\$7,530,576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel DispatchFin -456010	\$7,451,209	\$2,639,859	\$1,581,251	\$3,230,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015	(\$3,913,169)	(\$2,364,599)	(\$917,000)	(\$631,570)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$105,928)	(\$41,138)	(\$37,365)	(\$27,425)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Intraco Thermal Gas-456730	(\$19,695,958)	(\$2,028,094)	(\$12,172,302)	(\$5,497,562)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456711	\$1,704,293	\$746,325	\$345,718	\$612,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456720	(\$1,704,293)	(\$746,325)	(\$345,718)	(\$612,250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Resource Optimizaton Subtotal	(\$579,184)	\$738,360	(\$2,485,058)	\$1,167,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Actual-557160 ED AN	\$1,452,802	\$436	\$267	\$1,452,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Misc. Power Exp. Subtotal	\$1,452,802	\$436	\$267	\$1,452,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Actual 557395	\$177	\$25	\$17	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Subtotal	\$177	\$25	\$17	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	Net Resource Optimization	\$873,795	\$738,821	(\$2,484,774)	\$2,619,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	Adjusted Actual Net Expense	\$55,409,965	\$15,582,997	\$20,044,407	\$19,766,986	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Retail Sales - MWh	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	YTD
Total Billed Sales	547,355	516,536	544,642	-	-	-	-	-	-	-	-	-	1,608,533
Deduct Prior Month Unbilled	(312,515)	(304,564)	(295,589)	-	-	-	-	-	-	-	-	-	(912,668)
Add Current Month Unbilled	304,564	295,589	262,441	-	-	-	-	-	-	-	-	-	862,594
Total Retail Sales	539,404	507,561	511,494	-	-	-	-	-	-	-	-	-	1,558,459
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	1,520,015
Difference from Test Year	(16,713)	21,198	33,959										38,444
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	\$18.11
Total Revenue Credit - \$	(\$302,672)	\$383,896	\$614,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$696,221