

Volume Performance Annual												
Volume Based Factors Being Reviewed												
WA Summary Tab Input	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
002 Commercial	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00
003 Residential	6,481,344.20	6,481,344.20	6,481,344.20	6,481,344.20	6,481,344.20	6,481,344.20	6,481,344.20	6,481,344.20	6,481,344.20	6,481,344.20	6,481,344.20	6,481,344.20
004 Industrial	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
005 Other	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
006 Total	10,706,302.20	10,706,302.20	10,706,302.20	10,706,302.20	10,706,302.20	10,706,302.20	10,706,302.20	10,706,302.20	10,706,302.20	10,706,302.20	10,706,302.20	10,706,302.20

WA Monthly Tab Input												
002 Commercial	758,732.25	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00
003 Residential	62,764.61	61,248.00	61,487.40	61,572.84	61,658.28	61,743.72	61,829.16	61,914.60	62,000.04	62,085.48	62,170.92	62,256.36
004 Industrial	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00
005 Other	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14
006 Total	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00

WA Summary Tab Input												
002 Commercial	758,732.25	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00	1,214,928.00
003 Residential	62,764.61	61,248.00	61,487.40	61,572.84	61,658.28	61,743.72	61,829.16	61,914.60	62,000.04	62,085.48	62,170.92	62,256.36
004 Industrial	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00	153,740.00
005 Other	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14	818,423.14
006 Total	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00	1,353,660.00

WA Monthly Tab Input												
002 Commercial	207,224	200,888	201,754	202,621	203,487	204,354	205,220	206,087	206,953	207,819	208,685	209,551
003 Residential	308,894	301,871	304,428	307,491	310,554	313,617	316,680	319,743	322,806	325,869	328,932	331,995
004 Industrial	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740
005 Other	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423
006 Total	1,488,281	1,474,922	1,478,385	1,482,315	1,486,244	1,490,174	1,494,104	1,498,034	1,501,964	1,505,894	1,509,824	1,513,754

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002 Commercial	207,224	200,888	201,754	202,621	203,487	204,354	205,220	206,087	206,953	207,819	208,685	209,551
003 Residential	308,894	301,871	304,428	307,491	310,554	313,617	316,680	319,743	322,806	325,869	328,932	331,995
004 Industrial	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740
005 Other	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423
006 Total	1,488,281	1,474,922	1,478,385	1,482,315	1,486,244	1,490,174	1,494,104	1,498,034	1,501,964	1,505,894	1,509,824	1,513,754

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002 Commercial	207,224	200,888	201,754	202,621	203,487	204,354	205,220	206,087	206,953	207,819	208,685	209,551
003 Residential	308,894	301,871	304,428	307,491	310,554	313,617	316,680	319,743	322,806	325,869	328,932	331,995
004 Industrial	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740	153,740
005 Other	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423	818,423
006 Total	1,488,281	1,474,922	1,478,385	1,482,315	1,486,244	1,490,174	1,494,104	1,498,034	1,501,964	1,505,894	1,509,824	1,513,754

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	\$110,845,564	\$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	\$31,525	\$32,573
2 447 Sale for Resale	(\$76,412,200)	(\$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)	\$0	\$0
3 501 Thermal Fuel	\$20,779,350	\$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	\$0	\$0
4 547 CT Fuel	\$51,615,439	\$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	\$0	\$0
5 456 Transmission Revenue	(\$14,346,279)	(\$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)	\$0	\$0
6 565 Transmission Expense	\$14,656,625	\$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	\$0	\$0
7 557 Broker Fees	\$531,127	\$64,248	\$38,145	\$56,451	\$55,776	\$56,900	\$54,711	\$42,517	\$54,638	\$67,390	\$40,351	\$0	\$0
8 Adjusted Actual Net Expense	\$107,669,626	\$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	\$31,525	\$32,573
	Total through October												
AUTHORIZED NET EXPENSE-SYSTEM	TOTAL	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
9 555 Purchased Power	\$89,328,934	\$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	(\$53,947,812)	(\$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	\$22,623,076	\$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	\$57,454,937	\$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	(\$12,813,598)	(\$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	\$14,481,959	\$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	\$435,500	\$57,500	\$57,500	\$57,500	\$57,500	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16 Settlement Adjustment	(\$2,284,164)	(\$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	\$115,278,832	\$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	(\$7,673,304)	(\$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	(\$16,212,599)	(\$16,898,422)
19 Resource Optimization - Subtotal	(\$11,867,588)	(\$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)	\$0	\$0
20 Adjusted Net Expense	(\$52,651,913)	(\$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)	(\$16,212,599)	(\$16,898,422)
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	(\$12,692,112)	(\$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)	(\$10,656,541)	(\$11,107,333)
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	\$966,749	\$166,826	\$276,446	\$54,137	(\$41,108)	\$276,558	\$82,672	\$114,455	(\$583,396)	\$668,223	(\$48,064)		
Net Power Cost (+) Surcharge (-) Rebate	(\$11,725,363)	(\$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)	#VALUE!	#VALUE!
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)	#VALUE!	#VALUE!
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)	#VALUE!	#VALUE!
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)	#VALUE!	#VALUE!
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$6,052,827	\$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	#VALUE!	#VALUE!
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)	#VALUE!	#VALUE!

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	(\$2,037,436)	(\$2,490,169)	(\$336,824)	\$363,762	\$852,918	\$675,072	\$1,435,046	(\$2,218,714)	(\$914,639)	\$86,436	\$509,676	\$0	\$0
63	Gas Bookouts-557700	\$5,935,933	\$414,178	\$204,400	\$49,615	\$233,130	\$0	\$487,824	\$357,663	\$1,564,964	\$817,656	\$1,806,503	\$0	\$0
64	Gas Bookouts-557711	(\$5,935,933)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	\$0	(\$487,824)	(\$357,663)	(\$1,564,964)	(\$817,656)	(\$1,806,503)	\$0	\$0
65	Intraco Thermal Gas-557730	\$35,466,057	\$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	\$0	\$0
66	Fuel DispatchFin-456010	(\$10,470,187)	(\$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)	\$0	\$0
67	Fuel Dispatch-456015	(\$29,867,480)	(\$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)	\$0	\$0
68	Other Elec Riv - Extraction Plant Cr - 456018	(\$639,807)	\$0	\$0	(\$182,104)	(\$49,440)	(\$58,523)	(\$68,065)	(\$67,171)	(\$62,167)	(\$78,295)	(\$74,042)	\$0	\$0
69	Intraco Thermal Gas-456730	(\$22,064,038)	(\$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)	\$0	\$0
70	Fuel Bookouts-456711	\$4,812,250	\$187,589	\$238,295	\$27,125	\$371,923	\$107,454	\$225,014	\$356,500	\$1,156,300	\$709,500	\$1,432,550	\$0	\$0
71	Fuel Bookouts-456720	(\$4,812,250)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	(\$107,454)	(\$225,014)	(\$356,500)	(\$1,156,300)	(\$709,500)	(\$1,432,550)	\$0	\$0
72	Resource Optimizatn Subtotal	(\$11,868,405)	(\$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)	\$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	\$0	\$0	\$0	\$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	\$641	\$10	\$15	\$34	\$30	\$30	\$36	\$196	\$160	\$61	\$69	\$0	\$0
77	Wind REC Subtotal	\$641	\$10	\$15	\$34	\$30	\$30	\$36	\$196	\$160	\$61	\$69	\$0	\$0
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	(\$11,867,588)	(\$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)	\$0	\$0
83	Adjusted Actual Net Expense	\$95,802,038	\$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	\$31,525	\$32,573

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	-	-	4,599,677
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	(264,393)	(261,603)	(303,871)	(290,570)	(237,419)	-	-	(2,558,464)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	261,603	303,871	290,570	237,419	267,643	-	-	2,564,651
Total Retail Sales	545,284	480,994	488,656	433,770	417,202	420,128	484,350	496,831	399,036	439,613	-	-	4,605,864
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	4,663,188
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625	(15,271)	(4,565)	(6,320)	32,214	(36,898)	2,654			(57,324)
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	\$0	\$0	(\$966,749)