

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-24_____

EXH. SJK-2

SCOTT J. KINNEY

REPRESENTING AVISTA CORPORATION

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.

	WASHINGTON ACTUALS	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
1	555 Purchased Power	\$204,355,049	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$14,255,312	\$15,712,538	\$18,840,563	\$13,937,396
2	447 Sale for Resale	(\$251,528,126)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$25,903,589)	(\$18,891,771)	(\$21,245,654)	(\$18,129,690)
3	501 Thermal Fuel	\$43,884,574	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$4,195,868	\$4,263,142	\$3,028,895	\$3,763,156	\$3,979,809
4	547 CT Fuel	\$116,227,145	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$10,398,260	\$9,852,495	\$8,996,101	\$12,524,452	\$14,838,485	\$17,119,650
5	456 Transmission Revenue	(\$34,648,833)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	(\$2,736,195)	(\$2,685,497)	(\$3,090,713)	(\$2,938,942)	(\$3,195,301)
6	565 Transmission Expense	\$19,063,435	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$1,498,269	\$1,475,607	\$1,482,065	\$1,402,141	\$1,450,677
7	557 Broker Fees	\$2,137,976	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$160,270	\$214,465	\$24,546	\$37,511	\$103,333
8	Adjusted Actual Net Expense	\$99,491,220	(\$1,056,977)	\$19,897,825	\$15,185,883	\$12,466,439	(\$11,649,139)	\$508,344	\$4,917,283	\$17,852,875	\$615,541	\$10,790,012	\$14,697,260	\$15,265,874 ✓
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/23	Feb/23	Mar/23	Apr/23	May/23	Jun/23	Jul/23	Aug/23	Sep/23	Oct/23	Nov/23	Dec/23
9	555 Purchased Power	\$119,846,405	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
10	447 Sale for Resale	(\$135,113,308)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
11	501 Thermal Fuel	\$33,085,298	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
12	547 CT Fuel	\$109,079,221	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
13	456 Transmission Revenue	(\$31,206,344)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
14	565 Transmission Expense	\$17,856,900	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
15	557 Broker Fees - Other Expenses	\$602,328	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
16	456 Other Revenue	(\$6,308,126)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Authorized Net Expense	\$107,842,374	\$15,389,565	\$16,824,174	\$13,025,869	\$7,353,377	\$4,103,436	\$4,196,953	(\$2,178,939)	\$7,951,735	\$5,364,760	\$10,672,809	\$13,001,452	\$12,137,183 ✓
19	Actual - Authorized Net Expense	(\$8,351,154)	(\$16,446,542)	\$3,073,651	\$2,160,014	\$5,113,062	(\$15,752,575)	(\$3,688,609)	\$7,096,222	\$9,901,140	(\$4,749,219)	\$117,203	\$1,695,808	\$3,128,691 ✓
20	Resource Optimization - Subtotal	\$46,810,130	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$809,212	\$890,798	\$399,237	\$1,637,183	\$2,347,018
21	Adjusted Net Expense	\$38,458,976	\$10,512,817	\$9,483,766	\$4,818,993	\$7,319,281	(\$13,989,485)	(\$3,170,002)	\$7,306,535	\$10,710,352	(\$3,858,421)	\$516,440	\$3,332,991	\$5,475,709
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share	\$25,206,014	\$6,890,100	\$6,215,660	\$3,158,368	\$4,797,057	(\$9,168,708)	(\$2,077,619)	\$4,788,703	\$7,019,565	(\$2,528,809)	\$338,475	\$2,184,442	\$3,588,780
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,293,595)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)	(\$398,529)	(\$188,689)	\$75,130	\$157,465	(\$396,048)	\$181,472
26	Net Power Cost (+) Surcharge (-) Rebate	\$23,912,419	\$5,752,201	\$7,134,786	\$2,977,059	\$4,770,769	(\$9,202,213)	(\$2,342,140)	\$4,390,174	\$6,830,876	(\$2,453,679)	\$495,940	\$1,788,394	\$3,770,252 ✓
28	Cumulative Balance		\$5,752,201	\$12,886,987	\$15,864,046	\$20,634,815	\$11,432,602	\$9,090,462	\$13,480,636	\$20,311,512	\$17,857,833	\$18,353,773	\$20,142,167	\$23,912,419 ✓
input	10,000,000 and up	90% 90%	\$0	\$2,886,987	\$5,864,046	\$10,634,815	\$1,432,602	\$0	\$3,480,636	\$10,311,512	\$7,857,833	\$8,353,773	\$10,142,167	\$13,912,419
input	4,000,000 to \$10M	50% 75%	\$1,752,201	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$5,090,462	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
input	0 to \$4M	0% 0%	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
	check #-should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Cumulative (Customer)		\$876,101	\$5,598,288	\$8,277,641	\$12,571,334	\$4,289,342	\$2,545,231	\$6,132,572	\$12,280,361	\$10,072,050	\$10,518,396	\$12,127,950	\$15,521,177
	Deferral Amount, Monthly Entry		\$876,101	\$4,722,187	\$2,679,353	\$4,293,693	(\$8,281,992)	(\$1,744,111)	\$3,587,341	\$6,147,789	(\$2,208,311)	\$446,346	\$1,609,554	\$3,393,227
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$15,521,177)	(\$876,101)	(\$4,722,187)	(\$2,679,353)	(\$4,293,693)	\$8,281,992	\$1,744,111	(\$3,587,341)	(\$6,147,789)	\$2,208,311	(\$446,346)	(\$1,609,554)	(\$3,393,227) R-01 ✓
	Company Band Gross Margin Impact, Cumulative		\$4,876,100	\$7,288,699	\$7,586,405	\$8,063,481	\$7,143,260	\$6,545,231	\$7,348,064	\$8,031,151	\$7,785,783	\$7,835,377	\$8,014,217	\$8,391,242

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
555 PURCHASED POWER														
1	Short-Term Purchases	\$79,404,310	\$11,933,843	\$2,481,828	\$2,277,338	\$7,980,524	\$4,042,737	\$3,474,854	\$7,032,061	\$17,903,349	\$4,196,213	\$6,160,086	\$8,832,215	\$3,089,262
2	Chelan County PUD (Rocky Reach Slice)	\$15,466,877	\$1,288,900	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907
3	Douglas County PUD (Wells Settlement)	\$1,262,114	\$133,661	\$123,867	\$72,300	\$45,586	\$102,464	\$73,008	\$189,712	\$206,049	\$50,130	\$56,277	\$93,649	\$115,411
4	Douglas County PUD (Wells)	\$2,365,296	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108
5	Grant County PUD (Priest Rapids/Wanapum)	\$34,065,843	\$2,811,500	\$2,827,408	\$2,827,408	\$2,980,263	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	Inland Power & Light - Deer Lake	\$10,564	\$1,348	\$1,091	\$1,188	\$984	\$833	\$535	\$652	\$854	\$732	\$715	\$728	\$904
8	Small Power	\$1,008,387	\$95,242	\$84,706	\$71,075	\$136,922	\$136,094	\$127,995	\$88,065	\$38,299	\$39,439	\$41,518	\$52,092	\$96,940
9	Stimson Lumber	\$313,558	\$0	\$59,430	\$78,717	\$24,663	\$15,448	\$75,530	\$8,770	\$0	\$51,000	(\$312)	(\$238)	\$550
10	City of Spokane-Upriver	\$1,938,259	\$296,367	\$176,406	\$180,226	\$350,571	\$286,502	\$144,950	\$6,150	\$0	\$1,552	\$22,130	\$169,221	\$304,184
11	City of Spokane - Waste-to-Energy	\$5,886,486	\$482,203	\$502,631	\$461,189	\$455,747	\$373,289	\$395,651	\$596,651	\$551,965	\$504,316	\$507,993	\$413,310	\$641,541
12	East, South, Quincy Columbia Basin Irrigation Dist	\$975,039	\$0	\$0	\$8,030	\$61,604	\$179,846	\$210,885	\$165,773	\$151,527	\$127,395	\$69,979	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$30,466,405	\$2,531,637	\$2,621,354	\$2,624,851	\$2,417,339	\$2,365,539	\$2,524,682	\$2,525,505	\$2,580,443	\$2,574,960	\$2,558,128	\$2,540,079	\$2,601,888
14	Palouse Wind	\$19,574,600	\$2,022,134	\$2,729,811	\$2,104,976	\$1,832,022	\$1,333,641	\$1,038,449	\$1,127,597	\$1,165,832	\$1,436,729	\$1,143,927	\$1,666,204	\$1,973,278
15	Rattlesnake Flat, LLC	\$10,349,388	\$790,567	\$1,209,483	\$1,121,760	\$1,023,866	\$861,920	\$760,313	\$755,739	\$841,799	\$864,342	\$677,685	\$758,705	\$683,209
16	WPM Ancillary Services	\$1,173,596	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$75,428	\$89,666	\$100,479	\$94,791
17	Non-Mon. Accruals	\$94,327	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$19,653	\$71,323	(\$99,304)	\$22,015
18	Total 555 Purchased Power	\$204,355,049	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$14,255,312	\$15,712,538	\$18,840,563	\$13,937,396

(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	\$168,144,518	\$15,320,265	\$14,235,417	\$11,857,869	\$16,900,794	\$11,887,897	\$12,223,867	\$13,140,732	\$18,948,377	\$11,775,424	\$13,938,108	\$15,742,792	\$12,172,976
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$7,132,090	\$0	\$0	\$8	(\$353,116)	\$436,868	\$76	\$693,500	\$5,313,708	\$1,041,100	\$0	\$0	(\$54)
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	\$94,327	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$19,653	\$71,323	(\$99,304)	\$22,015
555700	\$2,637,549	\$279,955	\$188,000	\$0	\$431,404	\$617,638	\$169,700	\$43,552	\$862,198	\$1,137	\$880	\$38,941	\$4,144
555710	\$1,173,596	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$75,428	\$89,666	\$100,479	\$94,791
555740	\$25,255,223	\$6,988,712	(\$113,855)	\$1,463,726	\$1,824,386	\$1,079,711	\$756,321	\$2,941,539	\$2,636,356	\$1,349,419	\$1,618,448	\$3,062,636	\$1,647,824
	(\$82,254)	(\$4,422)	(\$5,532)	(\$6,530)	(\$7,362)	(\$10,378)	(\$9,689)	(\$9,225)	(\$7,099)	(\$6,849)	(\$5,887)	(\$4,981)	(\$4,300)
WNP3 Mid Point	\$0												
	\$204,355,049	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$14,255,312	\$15,712,538	\$18,840,563	\$13,937,396

447 SALES FOR RESALE

19	Short-Term Sales	(\$213,730,033)	(\$20,659,644)	(\$5,394,732)	(\$15,482,653)	(\$10,964,236)	(\$26,312,222)	(\$18,447,539)	(\$24,411,991)	(\$22,594,210)	(\$22,678,602)	(\$15,572,105)	(\$16,460,191)	(\$14,751,908)
20	Nichols Pumping Index Sale	(\$3,120,363)	(\$491,201)	(\$253,688)	(\$288,365)	(\$309,153)	(\$41,847)	(\$121,685)	(\$275,996)	(\$328,888)	(\$171,837)	(\$301,146)	(\$301,265)	(\$235,292)
21	Sovereign Power/Kaiser Load Following	(\$147,712)	(\$12,334)	(\$10,630)	(\$12,721)	(\$12,337)	(\$12,730)	(\$12,458)	(\$12,222)	(\$12,454)	(\$12,071)	(\$12,431)	(\$12,980)	
22	Pend Oreille DES	(\$511,005)	(\$50,587)	(\$46,841)	(\$54,553)	(\$50,358)	(\$52,774)	(\$49,559)	(\$29,294)	(\$20,639)	(\$23,047)	(\$46,999)	(\$43,485)	(\$42,869)
23	Merchant Ancillary Services	(\$34,019,013)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)		(\$3,018,032)	(\$2,959,177)	(\$4,428,282)	(\$3,086,641)
24	Total 447 Sales for Resale	(\$251,528,126)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$25,903,589)	(\$18,891,771)	(\$21,245,654)	(\$18,129,690)

447 SALES FOR RESALE

447000	(\$133,738,469)	(\$6,870,502)	(\$266,389)	(\$11,963,968)	(\$22,918,256)	(\$7,105,563)	(\$15,622,329)	(\$14,106,984)	(\$10,755,134)	(\$11,696,220)	(\$12,758,831)	(\$10,906,940)	(\$8,767,353)
Solar Select Generation Priced at Powerdex	\$2,129,875	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041	\$192,799	\$71,914	\$26,288
447100	(\$26,449,001)	(\$4,723,898)	\$0	\$1,652,531	\$17,345,460	(\$16,737,416)	(\$1,022,720)	(\$5,556,772)	(\$4,644,840)	(\$8,925,700)	\$454,944	(\$1,436,150)	(\$2,854,440)
447150	(\$40,179,762)	(\$7,936,959)	(\$3,752,502)	(\$4,089,628)	(\$3,379,693)	(\$776,704)	(\$1,569,010)	(\$3,169,666)	(\$3,396,463)	(\$2,147,866)	(\$3,553,349)	(\$3,338,270)	(\$3,069,652)
447700	(\$3,191,636)	(\$260,139)	(\$184,000)	\$0	(\$466,059)	(\$917,675)	(\$181,412)	(\$50,500)	(\$1,084,199)	(\$1,221)	(\$880)	(\$44,711)	(\$840)
447710	(\$1,173,596)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	(\$75,428)	(\$89,666)	(\$100,479)	(\$94,791)
447720	(\$35,503,865)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)	(\$1,484,852)	(\$3,018,032)	(\$2,959,177)	(\$4,428,282)	(\$3,086,641)
447740	(\$13,421,672)	(\$1,449,798)	(\$1,525,010)	(\$1,531,088)	(\$2,057,570)	(\$872,189)	(\$329,278)	(\$2,182,265)	(\$1,775,703)	(\$176,163)	(\$177,611)	(\$1,062,736)	(\$282,261)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$251,528,126)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$25,903,589)	(\$18,891,771)	(\$21,245,654)	(\$18,129,690)

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$10,172,370	\$1,014,168	\$855,039	\$925,462	\$294,192	(\$2,373)	\$693,616	\$1,034,870	\$995,849	\$1,208,465	\$929,368	\$1,098,990	\$1,124,724
26	Kettle Falls Gas-501120	\$7,726	(\$90,661)	\$83,285	\$820	\$2,674	\$1,708	\$24	\$74	\$1,269	\$601	\$2,840	\$3,065	\$2,027
27	Colstrip Coal-501140	\$33,321,613	\$2,745,132	\$3,112,349	\$3,370,011	\$2,815,602	\$1,771,591	\$2,251,615	\$3,526,091	\$3,190,640	\$3,052,186	\$2,043,885	\$2,606,355	\$2,836,156
28	Colstrip Oil-501160	\$382,865	\$44,661	\$33,217	\$0	\$2,657	\$69,000	\$22,384	\$76,496	\$8,110	\$1,890	\$52,802	\$54,746	\$16,902
29	Total 501 Fuel Expense	\$43,884,574	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$4,195,868	\$4,263,142	\$3,028,895	\$3,763,156	\$3,979,809

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
501 FUEL-TONS														
30	Kettle Falls	519,633	53,868	47,172	52,066	19,518	-	39,099	56,556	51,523	53,226	42,633	50,285	53,687
31	Colstrip	1,026,440	81,076	91,567	100,297	81,559	49,364	65,403	102,294	91,175	87,703	77,635	96,091	102,276
501 FUEL-COST PER TON														
32	Kettle Falls	wood	\$18.83	\$18.13	\$17.77	\$15.07		\$17.74	\$18.30	\$19.33	\$22.70	\$21.80	\$21.86	\$20.95
33	Colstrip	coal	\$33.86	\$33.99	\$33.60	\$34.52	\$35.89	\$34.43	\$34.47	\$34.99	\$34.80	\$26.33	\$27.12	\$27.73
547 FUEL														
34	NE CT Gas/Oil-547213	(\$4,254)	(\$11,718)	\$3,889	(\$275)	(\$909)	\$536	(\$10)	(\$38)	(\$13)	\$51	\$1,021	\$3,104	\$108
35	Boulder Park-547216	\$1,982,207	\$92,744	\$111,543	\$321,367	\$289,384	\$40,707	\$49,674	\$183,190	\$91,203	\$100,364	\$354,649	\$224,808	\$122,574
36	Kettle Falls CT-547211	\$986,744	\$58,230	(\$10,376)	\$60,104	\$106,073	\$14,101	\$13,317	\$124,988	\$69,703	\$88,757	\$178,720	\$141,017	\$141,017
37	Coyote Springs2-547610	\$46,437,759	(\$2,611,318)	\$5,659,711	\$6,482,080	\$3,764,418	\$861,651	\$3,432,247	\$4,080,780	\$4,169,615	\$3,632,071	\$4,558,876	\$5,864,254	\$6,543,374
38	Lancaster-547312	\$38,186,276	(\$2,586,075)	\$5,647,031	\$5,433,258	\$2,079,130	\$1,839,575	\$2,664,453	\$3,006,475	\$3,425,135	\$2,908,152	\$3,704,005	\$4,543,341	\$5,521,796
39	Rathdrum CT-547310	\$28,638,413	(\$406,032)	\$974,358	\$4,341,767	\$2,248,855	\$63,052	\$1,471,161	\$3,002,865	\$2,096,852	\$2,266,706	\$3,727,181	\$4,060,868	\$4,790,781
40	Total 547 Fuel Expense	\$116,227,145	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,860	\$10,398,260	\$9,852,495	\$8,996,101	\$12,524,452	\$14,838,485	\$17,119,650
41	TOTAL NET EXPENSE	\$112,938,642	(\$197,355)	\$20,758,834	\$16,069,425	\$13,696,809	(\$10,594,244)	\$1,191,343	\$5,994,504	\$18,930,531	\$1,610,966	\$12,374,114	\$16,196,550	\$16,907,165
			202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$28,872,385)	(\$2,387,376)	(\$2,271,058)	(\$2,223,856)	(\$3,083,286)	(\$2,335,075)	(\$2,068,609)	(\$2,241,726)	(\$2,245,594)	(\$2,226,498)	(\$2,617,476)	(\$2,454,892)	(\$2,716,939)
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$1,650,000)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)
48	456130 ED AN - Ancillary Services Revenue	(\$1,173,596)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	(\$75,428)	(\$89,666)	(\$100,479)	(\$94,791)
49	456017 ED AN - Low Voltage	(\$120,756)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)
50	456700 ED WA - Low Voltage	(\$128,568)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)
51	456705 ED AN - Low Voltage	(\$1,779,528)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)
52	Total 456 Transmission Revenue	(\$34,648,833)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	(\$2,736,195)	(\$2,685,497)	(\$3,090,713)	(\$2,938,942)	(\$3,195,301)
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$19,009,003	\$1,747,250	\$1,715,365	\$1,633,370	\$1,778,886	\$1,531,891	\$1,735,667	\$1,580,495	\$1,493,733	\$1,471,071	\$1,477,529	\$1,397,605	\$1,446,141
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	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
56	Total 565 Transmission Expense	\$19,063,435	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$1,498,269	\$1,475,607	\$1,482,065	\$1,402,141	\$1,450,677
557 Broker & Related Fees														
57	557170 ED AN	\$762,434	\$17,852	\$92,581	\$106,305	\$96,579	\$100,538	\$108,589	\$71,039	\$6,638	\$18,275	\$17,769	\$28,510	\$97,759
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$1,006,263	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	(\$12,402)	\$148,884	\$191,878	\$2,400	\$5,019	\$1,466
60	557167 ED AN	\$319,000	\$0	\$0	\$0	\$319,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	557018 ED AN	\$50,279	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$4,836	\$4,748	\$4,312	\$4,377	\$3,982	\$4,108
62	Total 557 ED AN Broker & Related Fees	\$2,137,976	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$160,270	\$214,465	\$24,546	\$37,511	\$103,333
Other Purchases and Sales														
63	Econ Dispatch-557010	(\$23,206,365)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$936,830	\$861,730	(\$811,929)	(\$6,600)	\$1,861,418	\$371,400	\$3,274,460
64	Econ Dispatch-557150	\$16,124,681	\$24,469,018	\$1,400,792	(\$3,101,398)	\$2,091,955	\$3,251,055	(\$1,354,306)	\$2,379,491	\$869,266	(\$2,184,370)	(\$3,720,504)	\$1,473,992	(\$4,691,328)
65	Gas Bookouts-557700	\$5,779,838	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$84,374	\$731,428	\$1,717,393	\$0	\$128,156	\$985,494	\$812,460
66	Gas Bookouts-557711	(\$5,779,838)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	(\$84,374)	(\$731,428)	(\$1,717,393)	\$0	(\$128,156)	(\$985,494)	(\$812,460)
67	Intraco Thermal Gas-557730	\$33,414,815	\$3,486,891	\$440,772	\$2,439,435	\$1,501,289	\$2,157,756	\$2,316,818	\$4,322,939	\$4,084,383	\$4,098,507	\$3,377,394	\$2,673,586	\$2,515,045
68	Fuel DispatchFin -456010	\$57,178,427	\$34,644,709	\$8,018,745	\$2,851,031	\$2,811,275	\$813,905	\$383,775	\$899,930	\$2,197,280	\$1,064,400	\$201,268	\$1,361,363	\$2,130,746
69	Fuel Dispatch-456015	(\$30,237,834)	(\$6,965,680)	(\$2,359,199)	(\$478,369)	(\$773,270)	(\$3,928,252)	(\$1,239,417)	(\$2,935,457)	(\$5,254,353)	(\$1,920,742)	(\$502,587)	(\$3,207,511)	(\$672,997)
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$305,590)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	(\$5,171)	(\$18,717)	(\$25,067)	(\$28,607)	(\$31,520)	(\$37,536)	(\$13,941)
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-557730	(\$6,488,484)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	(\$520,043)	(\$540,895)	(\$498,857)	(\$131,898)	(\$867,053)	(\$998,167)	(\$194,993)
73	Fuel Bookouts-456711	\$3,028,079	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$37,663	\$716,380	\$1,005,515	\$0	\$14,375	\$574,905	\$27,500
74	Fuel Bookouts-456720	(\$3,028,079)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	(\$37,663)	(\$716,380)	(\$1,005,515)	\$0	(\$14,375)	(\$574,905)	(\$27,500)
75	Other Purchases and Sales Subtotal	\$46,479,650	\$26,959,265	\$6,410,032	\$2,658,827	\$2,206,013	\$1,763,040	\$518,486	\$210,039	\$560,723	\$890,690	\$318,416	\$1,637,127	\$2,346,992
76	Misc. Power Exp. Actual-557160 ED AN	\$328,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248,212	\$0	\$80,650	\$0	\$0
77	Misc. Power Exp. Subtotal	\$328,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248,212	\$0	\$80,650	\$0	\$0

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$1,618	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$108	\$171	\$56	\$26
80 Wind REC Subtotal	\$1,618	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$108	\$171	\$56	\$26
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$46,810,130	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$809,212	\$890,798	\$399,237	\$1,637,183	\$2,347,018
86 Adjusted Actual Net Expense	\$146,301,350	\$25,902,382	\$26,307,940	\$17,844,862	\$14,672,658	(\$9,886,049)	\$1,026,951	\$5,127,596	\$18,662,087	\$1,506,339	\$11,189,249	\$16,334,443	\$17,612,892

Avista Corp. - Resource Accounting
Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2023

Retail Sales - MWh	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD
Total Billed Sales	654,379	430,809	574,354	432,286	439,756	433,962	481,129	519,431	465,525	408,224	458,548	516,161	✓ 5,814,564
Deduct Prior Month Unbilled	(332,886)	(295,162)	(259,208)	(196,604)	(190,424)	(184,152)	(197,396)	(230,416)	(222,881)	(173,497)	(201,623)	(243,744)	✓ (2,727,993)
Add Current Month Unbilled	295,162	259,208	196,604	190,424	184,152	197,396	230,416	222,881	173,497	201,623	243,744	257,615	✓ 2,652,722
Total Retail Sales	616,655	394,855	511,750	426,106	433,484	447,206	514,149	511,896	416,141	436,350	500,669	530,032	✓ 5,739,293
Test Year Retail Sales	525,841	468,209	497,280	424,008	430,810	426,095	482,343	496,837	422,137	448,917	469,061	544,515	5,636,053
Difference from Test Year	90,814	(73,354)	14,470	2,098	2,674	21,111	31,806	15,059	(5,996)	(12,567)	31,608	(14,483)	✓ 103,240
Production Rate - \$/MWh	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	
Total Revenue Credit - \$	\$1,137,899	(\$919,126)	\$181,309	\$26,288	\$33,505	\$264,521	\$398,529	\$188,689	(\$75,130)	(\$157,465)	\$396,048	(\$181,472)	✓ \$1,293,595