

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	\$83,594,061	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$95,775,987)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$17,048,534	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$34,866,861	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$14,732,742)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$8,429,442	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$1,413,862	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$34,844,031	(\$1,056,977)	\$19,897,825	\$15,185,883	\$12,466,439	(\$11,649,139)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total through													
AUTHORIZED NET EXPENSE-SYSTEM	May	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	\$51,845,058	\$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	(\$45,901,998)	(\$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	\$13,964,233	\$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	\$43,689,877	\$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	(\$11,940,961)	(\$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	\$7,440,375	\$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	\$250,970	\$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	(\$2,651,133)	(\$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	\$56,696,421	\$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	(\$21,852,390)	(\$16,446,542)	\$3,073,651	\$2,160,014	\$5,113,062	(\$15,752,575)							
20 Resource Optimization - Subtotal	\$39,997,762	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090							
21 Adjusted Net Expense	\$18,145,372	\$10,512,817	\$9,483,766	\$4,818,993	\$7,319,281	(\$13,989,485)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$11,892,477	\$6,890,100	\$6,215,660	\$3,158,368	\$4,797,057	(\$9,168,708)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	(\$459,875)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)							
26 Net Power Cost (+) Surcharge (-) Rebate	\$11,432,602	\$5,752,201	\$7,134,786	\$2,977,059	\$4,770,769	(\$9,202,213)							
28 Cumulative Balance		\$5,752,201	\$12,886,987	\$15,864,047	\$20,634,815	\$11,432,602							
Deferral Amount, Cumulative (Customer)		\$876,101	\$5,598,289	\$8,277,642	\$12,571,334	\$4,289,342							
Deferral Amount, Monthly Entry		\$876,101	\$4,722,188	\$2,679,353	\$4,293,692	(\$8,281,992)							
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$4,289,342)	(\$876,101)	(\$4,722,188)	(\$2,679,353)	(\$4,293,692)	\$8,281,992							
Company Band Gross Margin Impact, Cumulative		\$4,876,101	\$7,288,699	\$7,586,405	\$8,063,482	\$7,143,260							

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	\$28,716,270	\$11,933,843	\$2,481,828	\$2,277,338	\$7,980,524	\$4,042,737	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$6,444,528	\$1,288,900	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$477,878	\$133,661	\$123,867	\$72,300	\$45,586	\$102,464	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$985,540	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$14,273,987	\$2,811,500	\$2,827,408	\$2,827,408	\$2,980,263	\$2,827,408	\$0	\$0	\$0	\$0	\$0	\$0
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	\$5,444	\$1,348	\$1,091	\$1,188	\$984	\$833	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$524,039	\$95,242	\$84,706	\$71,075	\$136,922	\$136,094	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$178,258	\$0	\$59,430	\$78,717	\$24,663	\$15,448	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,290,072	\$296,367	\$176,406	\$180,226	\$350,571	\$286,502	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,275,059	\$482,203	\$502,631	\$461,189	\$455,747	\$373,289	\$0	\$0	\$0	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$249,480	\$0	\$0	\$8,030	\$61,604	\$179,846	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$12,560,720	\$2,531,637	\$2,621,354	\$2,624,851	\$2,417,339	\$2,365,539	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$10,022,584	\$2,022,134	\$2,729,811	\$2,104,976	\$1,832,022	\$1,333,641	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$5,007,596	\$790,567	\$1,209,483	\$1,121,760	\$1,023,866	\$861,920	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$514,236	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$68,370	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$83,594,061	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$0	\$0	\$0	\$0	\$0	\$0

(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	\$70,202,242	\$15,320,265	\$14,235,417	\$11,857,869	\$16,900,794	\$11,887,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$83,760	\$0	\$0	\$8	(\$353,116)	\$436,868	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$68,370	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$1,516,997	\$279,955	\$188,000	\$0	\$431,404	\$617,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$514,236	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$11,242,680	\$6,988,712	(\$113,855)	\$1,463,726	\$1,824,386	\$1,079,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$34,224)	(\$4,422)	(\$5,532)	(\$6,530)	(\$7,362)	(\$10,378)							
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$83,594,061	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$0						

447 SALES FOR RESALE

19	Short-Term Sales	(\$78,813,487)	(\$20,659,644)	(\$5,394,732)	(\$15,482,653)	(\$10,964,236)	(\$26,312,222)	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$1,384,254)	(\$491,201)	(\$253,688)	(\$288,365)	(\$309,153)	(\$41,847)	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$60,752)	(\$12,334)	(\$10,630)	(\$12,721)	(\$12,337)	(\$12,730)	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$255,113)	(\$50,587)	(\$46,841)	(\$54,553)	(\$50,358)	(\$52,774)	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$15,262,381)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	\$0	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$95,775,987)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$49,124,678)	(\$6,870,502)	(\$266,389)	(\$11,963,968)	(\$22,918,256)	(\$7,105,563)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$787,645	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063							
447100	(\$2,463,323)	(\$4,723,898)	\$0	\$1,652,531	\$17,345,460	(\$16,737,416)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$19,935,486)	(\$7,936,959)	(\$3,752,502)	(\$4,089,628)	(\$3,379,693)	(\$776,704)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$1,827,873)	(\$260,139)	(\$184,000)	\$0	(\$466,059)	(\$917,675)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$514,236)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$15,262,381)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$7,435,655)	(\$1,449,798)	(\$1,525,010)	(\$1,531,088)	(\$2,057,570)	(\$872,189)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$95,775,987)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	\$0						

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$3,086,488	\$1,014,168	\$855,039	\$925,462	\$294,192	(\$2,373)	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	(\$2,174)	(\$90,661)	\$83,285	\$820	\$2,674	\$1,708	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$13,814,685	\$2,745,132	\$3,112,349	\$3,370,011	\$2,815,602	\$1,771,591	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$149,535	\$44,661	\$33,217	\$0	\$2,657	\$69,000	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$17,048,534	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$0	\$0	\$0	\$0	\$0	\$0

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	172,624	53,868	47,172	52,066	19,518	-	-	-	-	-	-	-	
31	Colstrip	403,863	81,076	91,567	100,297	81,559	49,364	-	-	-	-	-	-	
501 FUEL-COST PER TON														
32	Kettle Falls	wood	\$18.83	\$18.13	\$17.77	\$15.07								
33	Colstrip	coal	\$33.86	\$33.99	\$33.60	\$34.52	\$35.89							
547 FUEL														
34	NE CT Gas/Oil-547213	(\$8,477)	(\$11,718)	\$3,889	(\$275)	(\$909)	\$536	\$0	\$0	\$0	\$0	\$0	\$0	
35	Boulder Park-547216	\$855,745	\$92,744	\$111,543	\$321,367	\$289,384	\$40,707	\$0	\$0	\$0	\$0	\$0	\$0	
36	Kettle Falls CT-547211	\$228,132	\$58,230	(\$10,376)	\$60,104	\$106,073	\$14,101	\$0	\$0	\$0	\$0	\$0	\$0	
37	Coyote Springs2-547610	\$14,156,542	(\$2,611,318)	\$5,659,711	\$6,482,080	\$3,764,418	\$861,651	\$0	\$0	\$0	\$0	\$0	\$0	
38	Lancaster-547312	\$12,412,919	(\$2,586,075)	\$5,647,031	\$5,433,258	\$2,079,130	\$1,839,575	\$0	\$0	\$0	\$0	\$0	\$0	
39	Rathdrum CT-547310	\$7,222,000	(\$406,032)	\$974,358	\$4,341,767	\$2,248,855	\$63,052	\$0	\$0	\$0	\$0	\$0	\$0	
40	Total 547 Fuel Expense	\$34,866,861	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$0	\$0	\$0	\$0	\$0	\$0	
41	TOTAL NET EXPENSE	\$39,733,469	(\$197,355)	\$20,758,834	\$16,069,425	\$13,696,809	(\$10,594,244)	\$0	\$0	\$0	\$0	\$0	\$0	
			202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$12,423,524)	(\$2,387,376)	(\$2,271,058)	(\$2,223,856)	(\$3,083,286)	(\$2,335,075)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$385,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	(\$687,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$514,236)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$50,315)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$53,570)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$741,470)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$14,855,615)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	\$0						
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$8,406,762	\$1,747,250	\$1,715,365	\$1,633,370	\$1,778,886	\$1,531,891	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$22,680	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$8,429,442	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$0						
557 Broker & Related Fees														
57	557170 ED AN	\$413,855	\$17,852	\$92,581	\$106,305	\$96,579	\$100,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$661,268	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	557167 ED AN	\$319,000	\$0	\$0	\$0	\$319,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	557018 ED AN	\$19,739	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$1,413,862	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$0						
Other Purchases and Sales														
63	Econ Dispatch-557010	(\$29,693,674)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Econ Dispatch-557150	\$28,111,422	\$24,469,018	\$1,400,792	(\$3,101,398)	\$2,091,955	\$3,251,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557700	\$1,320,533	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Gas Bookouts-557711	(\$1,320,533)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Intraco Thermal Gas-557730	\$10,026,143	\$3,486,891	\$440,772	\$2,439,435	\$1,501,289	\$2,157,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel DispatchFin -456010	\$48,939,665	\$34,644,709	\$8,018,745	\$2,851,031	\$2,611,275	\$813,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Fuel Dispatch-456015	(\$14,504,770)	(\$6,965,680)	(\$2,359,199)	(\$478,369)	(\$773,270)	(\$3,928,252)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$145,031)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-456730	(\$2,736,578)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456711	\$651,741	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Fuel Bookouts-456720	(\$651,741)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Other Purchases and Sales Subtotal	\$39,997,177	\$26,959,265	\$6,410,032	\$2,658,827	\$2,206,013	\$1,763,040	\$0						
76	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$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-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	\$585	\$94	\$83	\$152	\$206	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80 Wind REC Subtotal	\$585	\$94	\$83	\$152	\$206	\$50	\$0						
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	\$39,997,762	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090							
86 Adjusted Actual Net Expense	\$74,841,793	\$25,902,382	\$26,307,940	\$17,844,862	\$14,672,658	(\$9,886,049)							

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	-	-	-	-	-	-	-	2,531,584
Deduct Prior Month Unbilled	(332,886)	(295,162)	(259,208)	(196,604)	(190,424)	-	-	-	-	-	-	-	(1,274,284)
Add Current Month Unbilled	295,162	259,208	196,604	190,424	184,152	-	-	-	-	-	-	-	1,125,550
Total Retail Sales	616,655	394,855	511,750	426,106	433,484	-	2,382,850						
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	2,346,148
Difference from Test Year	90,814	(73,354)	14,470	2,098	2,674								36,702
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	\$0	\$459,875						