

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
<b>8 Adjusted Actual Net Expense</b>	<b>\$34,844,031</b>	<b>(\$1,056,977)</b>	<b>\$19,897,825</b>	<b>\$15,185,883</b>	<b>\$12,466,439</b>	<b>(\$11,649,139)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total through</b>													
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>May</b>	<b>Jan/23</b>	<b>Feb/23</b>	<b>Mar/23</b>	<b>Apr/23</b>	<b>May/23</b>	<b>Jun/23</b>	<b>Jul/23</b>	<b>Aug/23</b>	<b>Sep/23</b>	<b>Oct/23</b>	<b>Nov/23</b>	<b>Dec/23</b>
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
<b>18 Authorized Net Expense</b>	<b>\$56,696,421</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
<b>19 Actual - Authorized Net Expense</b>	<b>(\$21,852,390)</b>	<b>(\$16,446,542)</b>	<b>\$3,073,651</b>	<b>\$2,160,014</b>	<b>\$5,113,062</b>	<b>(\$15,752,575)</b>							
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)							
<b>26 Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$11,432,602</b>	<b>\$5,752,201</b>	<b>\$7,134,786</b>	<b>\$2,977,059</b>	<b>\$4,770,769</b>	<b>(\$9,202,213)</b>							
<b>28 Cumulative Balance</b>		<b>\$5,752,201</b>	<b>\$12,886,987</b>	<b>\$15,864,047</b>	<b>\$20,634,815</b>	<b>\$11,432,602</b>							
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)							
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$4,289,342)</b>	<b>(\$876,101)</b>	<b>(\$4,722,188)</b>	<b>(\$2,679,353)</b>	<b>(\$4,293,692)</b>	<b>\$8,281,992</b>							
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$4,876,101</b>	<b>\$7,288,699</b>	<b>\$7,586,405</b>	<b>\$8,063,482</b>	<b>\$7,143,260</b>							

**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
<b>555 PURCHASED POWER</b>													
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) <sup>1</sup>	\$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	<b>Total 555 Purchased Power</b>	<b>\$83,594,061</b>	<b>\$22,839,397</b>	<b>\$14,362,455</b>	<b>\$13,421,511</b>	<b>\$18,866,820</b>	<b>\$14,103,878</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	\$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
	<b>\$83,594,061</b>	<b>\$22,839,397</b>	<b>\$14,362,455</b>	<b>\$13,421,511</b>	<b>\$18,866,820</b>	<b>\$14,103,878</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**

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	<b>Total 447 Sales for Resale</b>	<b>(\$95,775,987)</b>	<b>(\$21,285,883)</b>	<b>(\$10,073,667)</b>	<b>(\$18,286,680)</b>	<b>(\$16,772,087)</b>	<b>(\$29,357,670)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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
	<b>(\$95,775,987)</b>	<b>(\$21,285,883)</b>	<b>(\$10,073,667)</b>	<b>(\$18,286,680)</b>	<b>(\$16,772,087)</b>	<b>(\$29,357,670)</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**

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	<b>Total 501 Fuel Expense</b>	<b>\$17,048,534</b>	<b>\$3,713,300</b>	<b>\$4,083,890</b>	<b>\$4,296,293</b>	<b>\$3,115,125</b>	<b>\$1,839,926</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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	
<b>501 FUEL-TONS</b>														
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	-	-	-	-	-	-	
<b>501 FUEL-COST PER TON</b>														
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							
<b>547 FUEL</b>														
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	
<b>40</b>	<b>Total 547 Fuel Expense</b>	<b>\$34,866,861</b>	<b>(\$5,464,169)</b>	<b>\$12,386,156</b>	<b>\$16,638,301</b>	<b>\$8,486,951</b>	<b>\$2,819,622</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>41</b>	<b>TOTAL NET EXPENSE</b>	<b>\$39,733,469</b>	<b>(\$197,355)</b>	<b>\$20,758,834</b>	<b>\$16,069,425</b>	<b>\$13,696,809</b>	<b>(\$10,594,244)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
			<b>202301</b>	<b>202302</b>	<b>202303</b>	<b>202304</b>	<b>202305</b>	<b>202306</b>	<b>202307</b>	<b>202308</b>	<b>202309</b>	<b>202310</b>	<b>202311</b>	<b>202312</b>
<b>456 TRANSMISSION REVENUE</b>														
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
<b>52</b>	<b>Total 456 Transmission Revenue</b>	<b>(\$14,855,615)</b>	<b>(\$2,890,826)</b>	<b>(\$2,776,965)</b>	<b>(\$2,706,340)</b>	<b>(\$3,556,876)</b>	<b>(\$2,801,735)</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>														
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
<b>56</b>	<b>Total 565 Transmission Expense</b>	<b>\$8,429,442</b>	<b>\$1,751,786</b>	<b>\$1,719,901</b>	<b>\$1,637,906</b>	<b>\$1,783,422</b>	<b>\$1,536,427</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>														
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
<b>62</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$1,413,862</b>	<b>\$279,418</b>	<b>\$196,055</b>	<b>\$184,892</b>	<b>\$543,084</b>	<b>\$210,413</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>														
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
<b>75</b>	<b>Other Purchases and Sales Subtotal</b>	<b>\$39,997,177</b>	<b>\$26,959,265</b>	<b>\$6,410,032</b>	<b>\$2,658,827</b>	<b>\$2,206,013</b>	<b>\$1,763,040</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77</b>	<b>Misc. Power Exp. Subtotal</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>\$0</b>

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
<b>80 Wind REC Subtotal</b>	<b>\$585</b>	<b>\$94</b>	<b>\$83</b>	<b>\$152</b>	<b>\$206</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
<b>84 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>\$0</b>
<b>85 Net Resource Optimization</b>	<b>\$39,997,762</b>	<b>\$26,959,359</b>	<b>\$6,410,115</b>	<b>\$2,658,979</b>	<b>\$2,206,219</b>	<b>\$1,763,090</b>							
<b>86 Adjusted Actual Net Expense</b>	<b>\$74,841,793</b>	<b>\$25,902,382</b>	<b>\$26,307,940</b>	<b>\$17,844,862</b>	<b>\$14,672,658</b>	<b>(\$9,886,049)</b>							

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

<b>Retail Sales - MWh</b>	<b>Jan-23</b>	<b>Feb-23</b>	<b>Mar-23</b>	<b>Apr-23</b>	<b>May-23</b>	<b>Jun-23</b>	<b>Jul-23</b>	<b>Aug-23</b>	<b>Sep-23</b>	<b>Oct-23</b>	<b>Nov-23</b>	<b>Dec-23</b>	<b>YTD</b>
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
<b>Total Retail Sales</b>	<b>616,655</b>	<b>394,855</b>	<b>511,750</b>	<b>426,106</b>	<b>433,484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,382,850</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>2,346,148</b>
<b>Difference from Test Year</b>	<b>90,814</b>	<b>(73,354)</b>	<b>14,470</b>	<b>2,098</b>	<b>2,674</b>								<b>36,702</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$1,137,899</b>	<b>(\$919,126)</b>	<b>\$181,309</b>	<b>\$26,288</b>	<b>\$33,505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$459,875</b>