

**Attachment C**  
**Revised**

# Note: Revisions to monthly volumes denoted in red.

**Avista Corp**  
**ERM Authorized Expense and Retail Sales (Annual)**  
**Based on Pro forma January - December 2023**  
**2023 Historic Normalized Loads**

**ERM Authorized Power Supply Expense - System Numbers (1)**

	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Account 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
Account 501 - Thermal Fuel	\$33,085,301	\$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
Account 547 - Natural Gas Fuel	\$109,079,222	\$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
Account 557 - Other Expenses	\$602,329	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
Account 565 - Transmission Expense	\$17,856,896	\$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
Account 456 - Other Revenue	-\$6,308,125	-\$517,006	-\$570,480	-\$672,012	-\$362,576	-\$529,059	-\$529,828	-\$497,348	-\$487,983	-\$512,279	-\$514,489	-\$597,071	-\$517,995
Account 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
<b>Power Supply Expense</b>	<b>\$139,048,719</b>	<b>\$17,575,615</b>	<b>\$19,294,634</b>	<b>\$15,373,539</b>	<b>\$9,716,730</b>	<b>\$6,676,866</b>	<b>\$7,097,911</b>	<b>\$929,786</b>	<b>\$11,078,730</b>	<b>\$8,195,190</b>	<b>\$13,254,629</b>	<b>\$15,334,755</b>	<b>\$14,520,334</b>
Account 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
<b>Total Authorized Expense</b>	<b>\$107,842,375</b>	<b>\$15,389,564</b>	<b>\$16,824,175</b>	<b>\$13,025,870</b>	<b>\$7,353,378</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>-\$2,178,938</b>	<b>\$7,951,734</b>	<b>\$5,364,759</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>

**Washington Allocation:**

	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Account 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)
Account 456 - Other Revenue	\$ (6,308,125)	\$(517,006)	\$(570,480)	\$(672,012)	\$(362,576)	\$(529,059)	\$(529,828)	\$(497,348)	\$(487,983)	\$(512,279)	\$(514,489)	\$(597,071)	\$(517,995)
Account 456 - Transmission Revenue (System)	\$(31,153,166)	\$(2,181,295)	\$(2,465,851)	\$(2,343,171)	\$(2,358,817)	\$(2,568,766)	\$(2,896,202)	\$(3,103,968)	\$(3,122,240)	\$(2,825,675)	\$(2,578,688)	\$(2,330,098)	\$(2,378,395)
Total Revenue	\$(172,574,599)	\$(14,275,461)	\$(8,620,100)	\$(12,200,329)	\$(13,326,002)	\$(12,049,138)	\$(11,773,971)	\$(24,727,439)	\$(18,127,743)	\$(18,347,693)	\$(11,567,292)	\$(12,172,134)	\$(15,387,296)
WA Allocation: @ 65.54	\$(113,105,392)	\$(9,356,137)	\$(5,649,613)	\$(7,996,096)	\$(8,733,862)	\$(7,897,005)	\$(7,716,661)	\$(16,206,363)	\$(11,880,923)	\$(12,025,078)	\$(7,581,203)	\$(7,977,616)	\$(10,084,834)
Account 456030 Directly Assigned Washington	\$(114,276)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)
<b>Total Electric Revenue</b>	<b>\$(113,219,668)</b>	<b>\$(9,365,660)</b>	<b>\$(5,659,136)</b>	<b>\$(8,005,619)</b>	<b>\$(8,743,385)</b>	<b>\$(7,906,528)</b>	<b>\$(7,726,184)</b>	<b>\$(16,215,886)</b>	<b>\$(11,890,446)</b>	<b>\$(12,034,601)</b>	<b>\$(7,590,726)</b>	<b>\$(7,987,139)</b>	<b>\$(10,094,357)</b>
Account 501 - Thermal Fuel	\$ 33,085,301	\$ 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
Account 547 - Natural Gas Fuel	\$ 109,079,222	\$ 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
Account 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
Account 557 - Other Expenses	\$ 602,329	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194
Account 565 - Transmission Expense	\$ 17,856,896	\$ 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
Total Expense	\$ 280,470,152	\$ 29,669,781	\$ 25,448,882	\$ 25,230,698	\$ 20,683,915	\$ 16,157,238	\$ 15,975,681	\$ 22,553,256	\$ 26,084,234	\$ 23,717,209	\$ 22,243,233	\$ 25,176,791	\$ 27,529,235
WA Allocation: @ 65.54	\$ 183,820,138	\$ 19,445,575	\$ 16,679,198	\$ 16,536,199	\$ 13,556,238	\$ 10,589,454	\$ 10,470,461	\$ 14,781,404	\$ 17,095,607	\$ 15,544,259	\$ 14,578,215	\$ 16,500,869	\$ 18,042,661
Directly Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Electric Expense</b>	<b>\$ 183,820,138</b>	<b>\$ 19,445,575</b>	<b>\$ 16,679,198</b>	<b>\$ 16,536,199</b>	<b>\$ 13,556,238</b>	<b>\$ 10,589,454</b>	<b>\$ 10,470,461</b>	<b>\$ 14,781,404</b>	<b>\$ 17,095,607</b>	<b>\$ 15,544,259</b>	<b>\$ 14,578,215</b>	<b>\$ 16,500,869</b>	<b>\$ 18,042,661</b>

<b>Total Power Supply Base - Washington</b>	<b>\$ 70,600,470</b>	<b>\$ 10,079,915</b>	<b>\$ 11,020,061</b>	<b>\$ 8,530,580</b>	<b>\$ 4,812,853</b>	<b>\$ 2,682,926</b>	<b>\$ 2,744,277</b>	<b>\$(1,434,482)</b>	<b>\$ 5,205,161</b>	<b>\$ 3,509,657</b>	<b>\$ 6,987,488</b>	<b>\$ 8,513,729</b>	<b>\$ 7,948,304</b>
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Check: Power Supply WA Adj Workbook 12 ME 09.30.21 \$ 70,601

**ERM Authorized Washington Retail Sales (2)**

<b>Total Retail Sales, MWh (4)</b>	5,636,052	<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>2023 Retail Revenue Credit Rate</b>		<b>\$12.53</b> /MWh											

- (1) Multiply number by ROO current production/transmission allocation ratio of **65.54%**
- (2) Transmission Revenue as discussed by Company Witness Schlect
- (3) Note totals may vary slightly from adjustment due to rounding.
- (4) Twelve months ended September 2021 normalized monthly retail sales.

Transmission Revenue Reconciliation:

Total System Transmission Revenue	\$ (31,153,166)	Allocated as System at 65.54%
Total Washington Direct Assigned Revenue	\$ (114,276)	Directly Assigned to Washington
Total Idaho Direct Assigned	\$61,098	Ignored in Washington calculation - only Idaho
Total	\$ (31,206,344)	