

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-23 \_\_\_\_

EXH. SJK-2

SCOTT J. KENNEY

REPRESENTING AVISTA CORPORATION

Avista Corp. - Resource Accounting  
**WASHINGTON POWER COST DEFERRALS**

Line No.

WASHINGTON ACTUALS														
	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	
1	555 Purchased Power	\$179,543,437	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$13,687,430	\$11,784,610	\$15,308,517	\$40,559,076
2	447 Sale for Resale	(\$182,716,947)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$27,028,854)	(\$18,373,487)	(\$14,854,743)	(\$24,187,366)
3	501 Thermal Fuel	\$40,256,714	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$3,566,964	\$4,709,375	\$3,815,371	\$3,836,129	\$3,256,745	\$3,349,480
4	547 CT Fuel	\$171,864,357	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$9,957,452	\$15,638,603	\$19,808,004	\$18,628,025	\$21,850,304	\$31,755,095
5	456 Transmission Revenue	(\$34,019,662)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	(\$3,655,144)	(\$3,105,740)	(\$3,328,557)	(\$3,099,209)	(\$3,272,264)	(\$3,598,592)
6	565 Transmission Expense	\$20,220,631	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$1,649,495	\$1,689,513	\$1,730,145	\$1,691,759	\$1,571,320	\$1,940,649
7	557 Broker Fees	\$626,027	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$52,338	\$24,065	\$49,553	\$46,628	\$64,477
8	<b>Adjusted Actual Net Expense</b>	<b>\$195,774,557</b>	<b>\$14,403,714</b>	<b>\$20,351,538</b>	<b>\$11,949,506</b>	<b>\$12,964,085</b>	<b>\$5,572,093</b>	<b>\$2,213,480</b>	<b>\$6,710,229</b>	<b>\$24,595,605</b>	<b>\$8,707,604</b>	<b>\$14,517,380</b>	<b>\$23,906,507</b>	<b>\$49,882,819</b>
		<b>Total through December</b>	<b>Jan/22</b>	<b>Feb/22</b>	<b>Mar/22</b>	<b>Apr/22</b>	<b>May/22</b>	<b>Jun/22</b>	<b>Jul/22</b>	<b>Aug/22</b>	<b>Sep/22</b>	<b>Oct/22</b>	<b>Nov/22</b>	<b>Dec/22</b>
9	555 Purchased Power	\$106,210,320	\$9,697,042	\$9,727,222	\$9,316,726	\$8,655,718	\$8,101,450	\$7,979,962	\$8,430,289	\$8,522,715	\$7,743,072	\$8,843,272	\$9,402,762	\$9,790,090
10	447 Sale for Resale	(\$113,934,766)	(\$6,647,885)	(\$2,273,919)	(\$6,122,807)	(\$9,009,497)	(\$8,512,591)	(\$12,125,620)	(\$20,029,821)	(\$7,084,185)	(\$12,742,954)	(\$8,663,704)	(\$8,697,132)	(\$12,024,651)
11	501 Thermal Fuel	\$33,177,208	\$3,390,501	\$2,926,995	\$2,561,828	\$2,285,403	\$1,756,150	\$1,936,414	\$3,237,585	\$3,378,274	\$3,112,767	\$3,193,370	\$2,640,329	\$2,757,592
12	547 CT Fuel	\$97,771,101	\$11,943,274	\$8,892,939	\$7,016,061	\$5,399,258	\$3,372,909	\$4,272,021	\$8,240,675	\$8,751,270	\$8,235,613	\$9,531,785	\$9,667,646	\$12,447,650
13	456 Transmission Revenue	(\$25,509,933)	(\$1,682,730)	(\$1,861,088)	(\$1,893,205)	(\$1,768,623)	(\$2,440,323)	(\$2,631,984)	(\$2,630,239)	(\$2,508,879)	(\$2,192,244)	(\$1,643,339)	(\$1,954,560)	(\$2,302,719)
14	565 Transmission Expense	\$17,295,859	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,456,992
15	557 Broker Fees - Other Expenses	\$630,765	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$51,769
16	456 Other Revenue	(\$5,526,438)	(\$187,743)	(\$408,011)	(\$649,388)	(\$519,824)	(\$734,745)	(\$643,118)	(\$509,939)	(\$509,641)	(\$478,278)	(\$420,270)	(\$363,660)	(\$101,821)
17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Authorized Net Expense</b>	<b>\$110,114,116</b>	<b>\$18,004,992</b>	<b>\$18,496,671</b>	<b>\$11,721,748</b>	<b>\$6,534,968</b>	<b>\$3,035,383</b>	<b>\$280,208</b>	<b>(\$1,768,917)</b>	<b>\$12,042,087</b>	<b>\$5,170,509</b>	<b>\$12,333,647</b>	<b>\$12,187,918</b>	<b>\$12,074,902</b>
19	<b>Actual - Authorized Net Expense</b>	<b>\$85,660,441</b>	<b>(\$3,601,278)</b>	<b>\$1,854,867</b>	<b>\$227,758</b>	<b>\$6,429,117</b>	<b>\$2,536,710</b>	<b>\$1,933,272</b>	<b>\$8,479,146</b>	<b>\$12,553,518</b>	<b>\$3,537,095</b>	<b>\$2,183,733</b>	<b>\$11,718,589</b>	<b>\$37,807,917</b>
20	Resource Optimization - Subtotal	(\$5,724,925)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	(\$1,101,082)	(\$3,965,928)	(\$2,044,586)	(\$1,176,583)	\$719,247	\$5,244,125
21	<b>Adjusted Net Expense</b>	<b>\$79,935,516</b>	<b>(\$1,644,644)</b>	<b>\$550,576</b>	<b>(\$496,849)</b>	<b>\$10,759,194</b>	<b>(\$3,254,388)</b>	<b>\$66,439</b>	<b>\$7,378,064</b>	<b>\$8,587,590</b>	<b>\$1,492,509</b>	<b>\$1,007,150</b>	<b>\$12,437,836</b>	<b>\$43,052,042</b>
22	Washington Allocation		65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.60%
23	Washington Share	\$52,452,452	(\$1,079,544)	\$361,398	(\$326,132)	\$7,062,335	(\$2,136,180)	\$43,610	\$4,842,961	\$5,636,894	\$979,683	\$661,093	\$8,164,195	\$28,242,139
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	(\$3,617,871)	(\$256,254)	(\$398,931)	(\$154,916)	(\$614,465)	\$218,108	\$94,530	(\$36,435)	(\$955,945)	(\$172,677)	\$235,109	(\$873,024)	(\$702,971)
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$48,834,581</b>	<b>(\$1,335,798)</b>	<b>(\$37,534)</b>	<b>(\$481,048)</b>	<b>\$6,447,870</b>	<b>(\$1,918,072)</b>	<b>\$138,141</b>	<b>\$4,806,526</b>	<b>\$4,680,949</b>	<b>\$807,006</b>	<b>\$896,202</b>	<b>\$7,291,172</b>	<b>\$27,539,168</b>
28	<b>Cumulative Balance</b>		<b>(\$1,335,798)</b>	<b>(\$1,373,332)</b>	<b>(\$1,854,380)</b>	<b>\$4,593,490</b>	<b>\$2,675,417</b>	<b>\$2,813,558</b>	<b>\$7,620,084</b>	<b>\$12,301,033</b>	<b>\$13,108,039</b>	<b>\$14,004,241</b>	<b>\$21,295,413</b>	<b>\$48,834,581</b>
	Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$296,745	\$0	\$0	\$1,810,042	\$5,070,929	\$5,797,235	\$6,603,817	\$13,165,871	\$37,951,123
	Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$296,745	(\$296,745)	\$0	\$1,810,042	\$3,260,888	\$726,305	\$806,582	\$6,562,055	\$24,785,251
	<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$37,951,123)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$296,745)</b>	<b>\$296,745</b>	<b>\$0</b>	<b>(\$1,810,042)</b>	<b>(\$3,260,888)</b>	<b>(\$726,305)</b>	<b>(\$806,582)</b>	<b>(\$6,562,055)</b>	<b>(\$24,785,251)</b>
	<b>Company Band Gross Margin Impact, Cumulative</b>		<b>(\$1,335,798)</b>	<b>(\$1,373,332)</b>	<b>(\$1,854,380)</b>	<b>\$4,296,745</b>	<b>\$2,675,417</b>	<b>\$2,813,558</b>	<b>\$5,810,042</b>	<b>\$7,230,103</b>	<b>\$7,310,804</b>	<b>\$7,400,424</b>	<b>\$8,129,541</b>	<b>\$10,883,458</b>



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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	
<b>501 FUEL-COST PER TON</b>														
32 Kettle Falls	wood	\$15.35	\$15.05	\$15.30	\$15.42	\$17.08	\$16.57	\$17.33	\$17.90	\$18.25	\$18.82	\$18.84	\$18.92	
33 Colstrip	coal	\$27.75	\$35.42	\$31.42	\$32.05	\$33.32	\$32.61	\$32.55	\$36.64	\$34.26	\$29.11	\$25.57	\$26.24	
<b>547 FUEL</b>														
34 NE CT Gas/Oil-547213		\$113,755	(\$4,649)	\$5,526	\$19,264	\$3,556	\$2,646	\$1,336	(\$3,446)	(\$174)	\$1,549	(\$1,686)	\$60,070	\$29,763
35 Boulder Park-547216		\$5,156,028	\$77,272	\$71,797	\$21,157	\$423,994	\$159,713	\$70,780	\$282,994	\$483,243	\$757,305	\$801,702	\$815,195	\$1,190,876
36 Kettle Falls CT-547211		\$282,120	(\$951)	\$7,921	\$1,966	\$25,228	\$7,275	\$7,732	\$11,966	\$50,922	\$98,709	\$53,519	\$576	\$17,257
37 Coyote Springs2-547610		\$78,375,362	\$4,751,336	\$6,208,877	\$5,367,061	\$6,651,047	\$2,794,922	\$1,982,425	\$3,900,496	\$6,745,136	\$8,171,497	\$7,281,994	\$9,790,476	\$14,730,095
38 Lancaster-547312		\$72,494,812	\$4,378,393	\$5,695,889	\$4,602,489	\$891,833	\$6,359,670	\$1,973,838	\$5,283,132	\$6,731,369	\$7,695,793	\$6,992,512	\$8,749,290	\$13,140,604
39 Rathdrum CT-547310		\$15,442,280	\$108,275	\$126,413	\$47,125	\$986,394	\$181,852	\$217,472	\$482,310	\$1,628,107	\$3,083,151	\$3,499,984	\$2,434,697	\$2,646,500
<b>40 Total 547 Fuel Expense</b>		<b>\$171,864,357</b>	<b>\$9,309,676</b>	<b>\$12,116,423</b>	<b>\$10,059,062</b>	<b>\$8,982,052</b>	<b>\$9,506,078</b>	<b>\$4,253,583</b>	<b>\$9,957,452</b>	<b>\$15,638,603</b>	<b>\$19,808,004</b>	<b>\$18,628,025</b>	<b>\$21,850,304</b>	<b>\$31,755,095</b>
<b>41 TOTAL NET EXPENSE</b>		<b>\$208,947,561</b>	<b>\$14,513,570</b>	<b>\$20,166,278</b>	<b>\$11,911,595</b>	<b>\$13,637,753</b>	<b>\$6,553,929</b>	<b>\$4,325,789</b>	<b>\$8,684,820</b>	<b>\$25,959,494</b>	<b>\$10,281,951</b>	<b>\$15,875,277</b>	<b>\$25,560,823</b>	<b>\$51,476,285</b>
		<b>202201</b> <b>202202</b> <b>202203</b> <b>202204</b> <b>202205</b> <b>202206</b> <b>202207</b> <b>202208</b> <b>202209</b> <b>202210</b> <b>202211</b> <b>202212</b>												
<b>456 TRANSMISSION REVENUE</b>														
42 456100 ED AN		(\$28,212,258)	(\$1,203,651)	(\$1,175,793)	(\$1,256,613)	(\$1,939,952)	(\$2,178,819)	(\$3,314,739)	(\$3,167,663)	(\$2,620,190)	(\$2,853,729)	(\$2,637,189)	(\$2,779,486)	(\$3,084,434)
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		(\$3,250)	\$0	\$0	\$0	\$0	(\$2,125)	(\$1,125)	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans		(\$1,650,000)	(\$137,500)	(\$137,424)	(\$137,576)	(\$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		(\$1,202,881)	(\$109,526)	(\$121,472)	(\$97,399)	(\$91,280)	(\$81,024)	(\$87,207)	(\$103,806)	(\$101,875)	(\$91,153)	(\$78,345)	(\$109,207)	(\$130,587)
49 456017 ED AN - Low Voltage		(\$121,796)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,063)	(\$10,063)
50 456700 ED WA - Low Voltage		(\$125,949)	(\$9,523)	(\$9,523)	(\$9,523)	(\$11,191)	(\$11,191)	(\$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)
<b>52 Total 456 Transmission Revenue</b>		<b>(\$34,019,662)</b>	<b>(\$1,695,661)</b>	<b>(\$1,679,673)</b>	<b>(\$1,736,572)</b>	<b>(\$2,415,384)</b>	<b>(\$2,646,120)</b>	<b>(\$3,786,746)</b>	<b>(\$3,655,144)</b>	<b>(\$3,105,740)</b>	<b>(\$3,328,557)</b>	<b>(\$3,099,209)</b>	<b>(\$3,272,264)</b>	<b>(\$3,598,592)</b>
<b>565 TRANSMISSION EXPENSE</b>														
53 565000 ED AN		\$20,166,199	\$1,548,018	\$1,815,874	\$1,718,585	\$1,668,736	\$1,600,142	\$1,569,179	\$1,644,959	\$1,684,977	\$1,725,609	\$1,687,223	\$1,566,784	\$1,936,113
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
<b>56 Total 565 Transmission Expense</b>		<b>\$20,220,631</b>	<b>\$1,552,554</b>	<b>\$1,820,410</b>	<b>\$1,723,121</b>	<b>\$1,673,272</b>	<b>\$1,604,678</b>	<b>\$1,573,715</b>	<b>\$1,649,495</b>	<b>\$1,689,513</b>	<b>\$1,730,145</b>	<b>\$1,691,759</b>	<b>\$1,571,320</b>	<b>\$1,940,649</b>
<b>557 Broker &amp; Related Fees</b>														
57 557170 ED AN		\$424,036	\$20,893	\$28,383	\$32,655	\$31,197	\$45,593	\$43,753	\$32,872	\$31,257	\$26,249	\$28,717	\$27,822	\$74,645
58 557172 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 557165 ED AN		\$154,036	\$8,671	\$12,827	\$15,016	\$33,599	\$9,887	\$51,922	(\$6,561)	\$16,427	(\$6,256)	\$17,059	\$15,247	(\$13,802)
60 557018 ED AN		\$47,955	\$3,687	\$3,313	\$3,691	\$3,648	\$4,126	\$5,047	\$4,747	\$4,654	\$4,072	\$3,777	\$3,559	\$3,634
<b>61 Total 557 ED AN Broker &amp; Related Fees</b>		<b>\$626,027</b>	<b>\$33,251</b>	<b>\$44,523</b>	<b>\$51,362</b>	<b>\$68,444</b>	<b>\$59,606</b>	<b>\$100,722</b>	<b>\$31,058</b>	<b>\$52,338</b>	<b>\$24,065</b>	<b>\$49,553</b>	<b>\$46,628</b>	<b>\$64,477</b>
<b>Other Purchases and Sales</b>														
62 Econ Dispatch-557010		\$12,462,806	(\$3,219,304)	\$1,501,227	(\$18,670)	\$678,773	\$2,081,774	\$2,509,463	\$487,731	\$2,861,757	\$6,360,077	\$5,880,320	\$669,848	(\$7,330,190)
63 Econ Dispatch-557150		\$15,795,240	\$3,077,287	(\$1,109,407)	(\$230,441)	\$2,994,098	\$5,228,665	\$12,282,800	\$2,743,726	(\$436,191)	(\$6,612,904)	(\$7,579,032)	\$1,487,260	\$3,949,379
64 Gas Bookouts-557700		\$5,178,582	\$104,025	\$192,213	\$97,556	\$252,538	\$71,650	\$961,411	\$0	\$2,014,304	\$23,010	\$128,465	\$1,161,784	\$171,626
65 Gas Bookouts-557711		(\$5,178,582)	(\$104,025)	(\$192,213)	(\$97,556)	(\$252,538)	(\$71,650)	(\$961,411)	\$0	(\$2,014,304)	(\$23,010)	(\$128,465)	(\$1,161,784)	(\$171,626)
66 Intraco Thermal Gas-557730		\$54,765,601	\$2,299,563	\$2,459,022	\$4,559,576	\$3,421,251	\$4,813,987	\$3,647,973	\$6,846,144	\$5,446,521	\$5,865,046	\$7,343,148	\$2,152,111	\$5,911,259
67 Fuel DispatchFin -456010		\$6,427,398	\$4,105,989	(\$1,177,715)	(\$345,224)	(\$563,775)	(\$913,260)	(\$138,563)	(\$332,243)	(\$10,773)	(\$553,500)	(\$1,507,453)	\$507,863	\$7,356,052
68 Fuel Dispatch-456015		(\$83,571,666)	(\$4,261,910)	(\$2,694,357)	(\$4,617,011)	(\$1,936,542)	(\$14,733,979)	(\$18,374,851)	(\$9,019,705)	(\$10,668,611)	(\$6,762,223)	(\$4,625,883)	(\$3,839,979)	(\$2,036,615)
69 Other Elec Rev - Extraction Plant Cr - 456018		(\$563,623)	(\$5,009)	(\$53,303)	(\$55,378)	(\$71,495)	(\$49,770)	(\$51,583)	(\$42,166)	(\$47,782)	(\$35,170)	(\$36,821)	(\$34,296)	(\$21,850)
70 Other Elec Rev - Specified Source - 456019		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Intraco Thermal Gas-456730		(\$11,726,466)	\$0	(\$229,809)	(\$17,514)	(\$192,379)	(\$2,218,634)	(\$1,742,151)	(\$1,846,708)	(\$1,111,116)	(\$785,235)	(\$651,986)	(\$223,636)	(\$2,707,298)
72 Fuel Bookouts-456711		\$3,980,053	\$0	\$39,330	\$21,975	\$205,499	\$128,018	\$1,198,401	\$0	\$525,117	\$22,328	\$125,103	\$1,055,282	\$659,000
73 Fuel Bookouts-456720		(\$3,980,053)	\$0	(\$39,330)	(\$21,975)	(\$205,499)	(\$128,018)	(\$1,198,401)	\$0	(\$525,117)	(\$22,328)	(\$125,103)	(\$1,055,282)	(\$659,000)
<b>74 Other Purchases and Sales Subtotal</b>		<b>(\$6,410,710)</b>	<b>\$1,956,616</b>	<b>(\$1,304,342)</b>	<b>(\$724,662)</b>	<b>\$4,329,931</b>	<b>(\$5,791,217)</b>	<b>(\$1,866,912)</b>	<b>(\$1,163,221)</b>	<b>(\$3,966,195)</b>	<b>(\$2,543,909)</b>	<b>(\$1,176,707)</b>	<b>\$719,171</b>	<b>\$5,120,737</b>
75 Misc. Power Exp. Actual-557160 ED AN		\$684,245	\$0	\$0	\$0	\$0	\$0	\$0	\$61,944	\$0	\$498,920	\$0	\$0	\$123,381
<b>76 Misc. Power Exp. Subtotal</b>		<b>\$684,245</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,944</b>	<b>\$0</b>	<b>\$498,920</b>	<b>\$0</b>	<b>\$0</b>	<b>\$123,381</b>
77 Wind REC Exp Authorized		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78 Wind REC Exp Actual 557395		\$1,540	\$18	\$51	\$55	\$146	\$119	\$79	\$195	\$267	\$403	\$124	\$76	\$7
<b>79 Wind REC Subtotal</b>		<b>\$1,540</b>	<b>\$18</b>	<b>\$51</b>	<b>\$55</b>	<b>\$146</b>	<b>\$119</b>	<b>\$79</b>	<b>\$195</b>	<b>\$267</b>	<b>\$403</b>	<b>\$124</b>	<b>\$76</b>	<b>\$7</b>
80 WA EIA937 Requirement (EWEB) - Expense UE-011595-UE-140188-AVA-DEC2022-ERM-Def-Calc-1-17-23 - 1/16/2023		\$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-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
81 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>84 Net Resource Optimization</b>	<b>(\$5,724,925)</b>	<b>\$1,956,634</b>	<b>(\$1,304,291)</b>	<b>(\$724,607)</b>	<b>\$4,330,077</b>	<b>(\$5,791,098)</b>	<b>(\$1,866,833)</b>	<b>(\$1,101,082)</b>	<b>(\$3,965,928)</b>	<b>(\$2,044,586)</b>	<b>(\$1,176,583)</b>	<b>\$719,247</b>	<b>\$5,244,125</b>
<b>85 Adjusted Actual Net Expense</b>	<b>\$190,049,632</b>	<b>\$16,360,348</b>	<b>\$19,047,247</b>	<b>\$11,224,899</b>	<b>\$17,294,162</b>	<b>(\$219,005)</b>	<b>\$346,647</b>	<b>\$5,609,147</b>	<b>\$20,629,677</b>	<b>\$6,663,018</b>	<b>\$13,340,797</b>	<b>\$24,625,754</b>	<b>\$55,126,944</b>

Avista Corp. - Resource Accounting  
**Washington Electric Jurisdiction**  
**Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2022**

<b>Retail Sales - MWh</b>	<b>Jan-22</b>	<b>Feb-22</b>	<b>Mar-22</b>	<b>Apr-22</b>	<b>May-22</b>	<b>Jun-22</b>	<b>Jul-22</b>	<b>Aug-22</b>	<b>Sep-22</b>	<b>Oct-22</b>	<b>Nov-22</b>	<b>Dec-22</b>	<b>YTD</b>
Total Billed Sales	570,066	525,153	540,861	447,567	423,386	416,513	447,109	536,405	505,275	413,678	454,345	593,801	5,874,159
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	(231,672)	(245,273)	(240,875)	(236,709)	(286,164)	(295,027)	(222,543)	(244,440)	(322,662)	(3,220,483)
Add Current Month Unbilled	307,661	275,383	231,672	245,273	240,875	236,709	286,164	295,027	222,543	244,440	322,662	332,886	3,241,295
<b>Total Retail Sales</b>	<b>565,653</b>	<b>492,875</b>	<b>497,150</b>	<b>461,168</b>	<b>418,988</b>	<b>412,347</b>	<b>496,564</b>	<b>545,268</b>	<b>432,791</b>	<b>435,575</b>	<b>532,567</b>	<b>604,025</b>	<b>5,894,971</b>
<b>Test Year Retail Sales</b>	<b>545,742</b>	<b>461,878</b>	<b>485,113</b>	<b>413,424</b>	<b>435,935</b>	<b>419,692</b>	<b>493,733</b>	<b>470,991</b>	<b>419,374</b>	<b>453,843</b>	<b>464,733</b>	<b>548,890</b>	<b>5,613,348</b>
<b>Difference from Test Year</b>	<b>19,911</b>	<b>30,997</b>	<b>12,037</b>	<b>47,744</b>	<b>(16,947)</b>	<b>(7,345)</b>	<b>2,831</b>	<b>74,277</b>	<b>13,417</b>	<b>(18,268)</b>	<b>67,834</b>	<b>55,135</b>	<b>281,623</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.75</b>	
<b>Total Revenue Credit - \$</b>	<b>\$256,254</b>	<b>\$398,931</b>	<b>\$154,916</b>	<b>\$614,465</b>	<b>(\$218,108)</b>	<b>(\$94,530)</b>	<b>\$36,435</b>	<b>\$955,945</b>	<b>\$172,677</b>	<b>(\$235,109)</b>	<b>\$873,024</b>	<b>\$702,971</b>	<b>\$3,617,871</b>