DEFODE THE WACHINGTON LITH ITIES AND TO ANSDORTATION COMMISSION
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
DOCKET NO. UE-23
EXH. SJK-2
SCOTT J. KENNEY
REPRESENTING AVISTA CORPORATION
REPRESENTING AVISTA CORPORATION

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

Line 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 \$179,543,437 \$10,457,939 \$11,784,610 555 Purchased Power \$11,479,790 \$12,111,513 \$11,054,914 \$13,371,018 \$11,547,601 \$9,884,786 \$18,296,245 \$13,687,430 \$15,308,517 \$40,559,076 447 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) 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 \$3,349,480 547 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) 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 \$33,251 557 Broker Fees \$626,027 \$44,523 \$51,362 \$68,444 \$59,606 \$100,722 \$31,058 \$52,338 \$24,065 \$49,553 \$46,628 \$64,477 Adjusted Actual Net Expense \$195,774,557 \$14,403,714 \$20,351,538 \$11,949,506 \$12.964.085 \$5.572.093 \$2,213,480 \$6,710,229 \$24,595,605 \$8,707,604 \$14,517,380 \$23.906.507 \$49,882,819 **Total through AUTHORIZED NET EXPENSE-SYSTEM** December Jan/22 Feb/22 Mar/22 Apr/22 May/22 Jun/22 Jul/22 Aug/22 Sep/22 Oct/22 Nov/22 Dec/22 555 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 (\$6,647,885) (\$9,009,497) (\$8,512,591) (\$12,125,620) (\$20,029,821) (\$7,084,185) (\$12,742,954) (\$8,663,704) (\$8,697,132) (\$113,934,766) (\$2,273,919) (\$6,122,807)(\$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 (\$2,508,879) (\$1,643,339) 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) (\$2,192,244) (\$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) (\$643,118) (\$509,939) (\$509,641) (\$478,278) (\$420,270) (\$363,660) (\$101,821) (\$734,745) 17 Settlement Adjustment \$0 \$0 18 Authorized Net Expense \$110,114,116 \$18,004,992 \$18,496,671 \$11,721,748 \$6,534,968 \$3,035,383 \$280,208 (\$1,768,917) \$12,042,087 \$5,170,509 \$12,333,647 \$12,187,918 \$12,074,902 19 Actual - Authorized Net Expense \$85,660,441 \$1,854,867 \$227,758 \$6,429,117 \$2,536,710 \$1,933,272 \$8,479,146 \$12,553,518 \$3,537,095 (\$3,601,278) \$2,183,733 \$11,718,589 \$37,807,917 (\$5.724.925) \$1.956.634 (\$1.304.291) (\$724.607) \$4.330.077 (\$5.791.098) (\$1.866.833) (\$3.965.928) (\$2.044.586) (\$1,176,583) \$719.247 20 Resource Optimization - Subtotal (\$1,101,082) \$5.244.125 21 Adjusted Net Expense \$79,935,516 (\$1.644.644) \$550.576 (\$496,849) \$10,759,194 (\$3.254.388) \$66,439 \$7,378,064 \$8.587.590 \$1,492,509 \$1.007.150 \$12,437,836 \$43,052,042 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% \$52,452,452 (\$1,079,544)\$361,398 \$7,062,335 \$43,610 \$4,842,961 \$5,636,894 \$979,683 \$661,093 \$28,242,139 23 Washington Share (\$326,132)(\$2,136,180)\$8,164,195 24 Washington 100% Activity (EIA 937) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 WA Retail Revenue Adjustment (\$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) (+) Surcharge (-) Rebate \$48,834,581 (\$1,335,798) (\$37,534)(\$481,048) \$6,447,870 (\$1,918,072) \$138,141 \$4,806,526 \$4,680,949 \$807,006 \$896,202 \$7,291,172 \$27,539,168 26 Net Power Cost (+) Surcharge (-) Rebate 28 Cumulative Balance (\$1,335,798) (\$1,373,332) (\$1.854.380) \$4.593.490 \$2,675,417 \$2.813.558 \$7.620.084 \$12.301.033 \$13.108.039 \$14.004.241 \$21,295,413 \$48,834,581 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 \$1.810.042 \$3,260,888 \$806.582 \$24,785,251 Deferral Amount, Monthly Entry \$0 \$0 \$0 \$296,745 (\$296,745) \$0 \$726,305 \$6.562.055 Acct 557280 Entry; (+) Rebate, (-) Surcharge (\$37,951,123) \$0 \$0 \$0 (\$296,745) \$296,745 \$0 (\$1,810,042) (\$3,260,888) (\$726,305) (\$806,582) (\$6,562,055) (\$24,785,251) Company Band Gross Margin Impact, (\$1,335,798) (\$1,373,332) (\$1,854,380) \$4,296,745 \$2,675,417 \$2,813,558 \$5,810,042 \$7,230,103 \$7,310,804 \$7,400,424 \$8,129,541 \$10,883,458 Cumulative

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

Line <u>No.</u>			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
INU.	555 PURCHASED POWER	_	TOTAL	Jan-22	1 60-22	IVIAI -ZZ	Api-22	Way-22	Juli-22	Jui-22	Aug-22	3 <del>c</del> p-22	001-22	1404-22	Dec-22
1	Short-Term Purchases		\$70,648,129	\$2,065,905	\$2,293,065	\$1,313,639	\$3,289,732	\$2,042,974	\$1,522,935	\$1,910,517	\$9,515,113	\$5,136,342	\$3,282,167	\$6,660,790	\$31,614,949
2	Chelan County PUD (Rocky Reach Slice)	:	\$14,872,000	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333
3 4	Douglas County PUD (Wells Settlement) Douglas County PUD (Wells)		\$3,944,815 \$2,253,948	\$275,710 \$187,829	\$234,858 \$187,829	\$178,914 \$187,829	\$234,532 \$187,829	\$226,285 \$187,829	\$178,800 \$187,829	\$422,184 \$187,829	\$492,724 \$187,829	\$482,723 \$187,829	\$211,250 \$187,829	\$283,976 \$187,829	\$722,859 \$187,829
5	Grant County PUD (Priest Rapids/Wanapum)	:	\$17,203,941	\$1,429,538	\$1,429,538	\$1,429,538	\$1,479,022	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake		\$13,054	\$1,402	\$1,616	\$1,595	\$1,117	\$1,066	\$881	\$730	\$776	\$781	\$814	\$886	\$1,390
8 9	Small Power Stimson Lumber		\$1,099,862 \$611,356	\$101,738 \$139,684	\$113,618 \$106,343	\$122,233 \$90,583	\$112,144 \$76,205	\$129,963 \$73,895	\$120,476 \$108,776	\$157,365 \$15,869	\$70,639 \$0	\$43,131 \$0	\$41,831 \$0	\$39,041 \$0	\$47,682 \$0
10	City of Spokane-Upriver		\$1,846,837	\$255,051	\$195,545	\$251,978	\$263,706	\$222,311	\$188,787	\$109,462	<b>\$</b> 0	\$47	\$69,666	\$148,788	\$141,496
11	City of Spokane - Waste-to-Energy		\$5,037,169	\$443,909	\$520,424	\$427,103	\$489,567	\$335,529	\$450,350	\$471,874	\$588,466	\$514,862	\$409,654	\$0	\$385,432
12	Clearwater Power Company		\$3,382	\$1,417	\$1,965 \$2,459,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 14	, , , , , , , , , , , , , , , , , , , ,		\$29,151,876 \$20,542,653	\$2,536,805 \$1,970,704	\$2,459,575 \$2,210,056	\$2,423,684 \$2,061,560	\$2,182,183 \$2,362,591	\$2,308,372 \$2,039,481	\$2,241,306 \$1,590,605	\$2,372,317 \$842,131	\$2,536,107 \$1,266,974	\$2,503,408 \$1,203,407	\$2,546,207 \$1,565,921	\$2,515,703 \$1,812,503	\$2,526,208 \$1,616,722
15			\$11,148,053	\$665,884	\$984,064	\$1,238,157	\$1,376,406	\$1,270,231	\$1,079,344	\$630,495	\$815,615	\$833,973	\$809,789	\$888,965	\$555,130
16			\$1,202,881	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$103,806	\$101,875	\$91,153	\$78,345	\$109,207	\$130,587
17	Non-Mon. Accruals	•	(\$36,519)	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$31,771	(\$8,666)	\$51,256	\$20,902	(\$87,735)	(\$8,043)	(\$40,080)
18	Total 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
	(1) Effective November, 2008, WNP-3 purchase	expense ha	as been adjuste	ed to reflect the r	nid-point price,	per Settlement	Agreement, Ca	use No. U-86-9	9						
	555 PURCHASED POWER	A	405 070 700	011 001 715	<b>011 000 001</b>	<b>*</b> 4.0.000.000	<b>*</b> 40 000 040	<b>*</b> 40.057.007	00 704 040	00.050.405	045040744	044 504 005	<b>*</b> 40.404.075	011705001	007.404.004
		555000 \$ 555030	165,373,729 \$0	\$11,234,745 \$0	\$11,928,631 \$0	\$10,633,929 \$0	\$13,060,810 \$0	\$10,657,207 \$0	\$9,791,849 \$0	\$9,256,465 \$0	\$15,010,741 \$0	\$11,504,825 \$0	\$10,404,875 \$0	\$14,705,021 \$0	\$37,184,631 \$0
		555100	\$252,740	\$0	\$0 \$0	\$0 \$0	(\$12)	\$0	\$0 \$0	\$252,668	\$0 \$0	\$0 \$0	\$84	\$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 555550	\$0 (\$36,519)	\$0 \$55,354	\$0 \$12,212	\$0 (\$8,632)	\$0 (\$14,628)	\$0 (\$40,230)	\$0 \$31,771	\$0 (\$8,666)	\$0 \$51,256	\$0 \$20,902	\$0 (\$87,735)	\$0 (\$8,043)	\$0 (\$40,080)
		555700	\$4,068,576	\$84,396	\$55,210	\$339,348	\$240,204	\$289,688	\$289,939	\$191,616	\$288,298	\$625,204	\$328,037	\$445,682	\$890,954
		555710	\$1,202,881	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$103,806	\$101,875	\$91,153	\$78,345	\$109,207	\$130,587
		555740	\$8,756,207	\$0 (\$4,222)	\$0 (\$6.042)	\$0 (\$7,430)	\$481	\$567,779	\$265,320	\$97,411	\$2,851,038	\$1,450,586	\$1,065,753	\$61,284	\$2,396,555
	WNP3 M	lid Point	(\$74,177) \$0	(\$4,233)	(\$6,012)	(\$7,130)	(\$7,115) -	(\$7,867)	(\$8,147)	(\$8,514)	(\$6,963)	(\$5,240)	(\$4,749)	(\$4,634)	(\$3,571)
			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
	447 SALES FOR RESALE														
19		(\$	(\$2,000,470)	(\$8,010,094)		(\$10,901,200)		(\$13,060,107)		(\$12,430,398)	(\$9,951,202)		(\$15,458,994)		
20 21	Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following		(\$3,000,178) (\$139,684)	(\$91,371) (\$12,531)	(\$80,284) (\$11,481)	(\$76,918) (\$12,637)	(\$161,368) (\$11,573)	(\$123,758) (\$12,182)	(\$74,389) (\$10,913)	(\$180,915) (\$10,518)	(\$308,615) (\$10,699)	(\$494,786) (\$10,748)	(\$228,777) (\$11,854)	(\$291,480) (\$12,341)	(\$887,518) (\$12,208)
22	Pend Oreille DES		(\$426,685)	(\$36,291)	(\$30,851)	(\$34,960)	(\$31,674)	(\$29,655)	(\$22,579)	(\$34,174)	(\$29,734)	(\$29,097)	(\$36,637)	(\$53,138)	(\$57,896)
23	Merchant Ancillary Services	(:	\$30,722,508)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	(\$3,505,173)	(\$2,068,377)	(\$2,384,479)	(\$2,501,382)	(\$2,637,225)	(\$2,295,184)	(\$4,527,449)
24	Total 447 Sales 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)
	447 0ALEO FOR RECALE														
	447 SALES FOR RESALE	447000 (\$	111,873,235)	(\$5,173,718)	(\$3,861,452)	(\$7 428 467)	(\$10,718,639)	(\$15 134 882)	(\$7,199,518)	(\$7,814,936)	(\$5,007,820)	(\$19.093.655)	(\$11,479,127)	(\$7 341 920)	(\$11,619,101)
	Solar Select Generation Priced at Powerdex	(\$	\$1,972,496	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$264,639	\$89,142	\$117,317	\$105,091
			\$19,029,172	\$0	(\$166,176)	\$14,400	\$6,629,820	\$5,347,276	\$771,264	(\$1,614,500)	(\$1,494,288)	\$1,637,984	(\$144,960)	\$275,600	\$7,772,752
			\$44,005,596) (\$4,016,690)	(\$2,812,376)	(\$2,137,430)	(\$1,583,613)	(\$2,791,797)	(\$2,340,315)	(\$1,203,543)	(\$2,124,846)	(\$3,648,467)	(\$5,041,278)	(\$3,111,637)	(\$3,577,704)	(\$13,632,590)
			(\$1,202,881)	(\$77,400) (\$109,528)	(\$59,189) (\$121,472)	(\$327,530) (\$97,399)	(\$238,944) (\$91,278)	(\$279,600) (\$81,024)	(\$292,295) (\$87,207)	(\$191,400) (\$103,806)	(\$295,800) (\$101,875)	(\$620,600) (\$91,153)	(\$344,323) (\$78,345)	(\$436,500) (\$109,207)	(\$853,109) (\$130,587)
			\$30,722,508)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	(\$3,505,173)	(\$2,068,377)	(\$2,384,479)	(\$2,501,382)	(\$2,637,225)	(\$2,295,184)	(\$4,527,449)
		447740 (	\$11,795,705)	\$0	\$0	(\$1,676,297)	(\$1,519,257)	(\$906,081)	(\$1,454,402)	(\$1,115,537)	(\$84,192)	(\$1,583,409)	(\$667,012)	(\$1,487,145)	(\$1,302,373)
	EIM Transaction Charges	<u> (\$</u>	(\$102,000) (182,716,947)	\$0 (\$9,801,103)	\$0 (\$7.831.225)	(24,926.01) (\$13,126,195)	(40,105.82) (\$10,730,556)	(30,188.47) (\$16,518,387)	(6,779.70) (\$12.855.920)	\$0 (\$14 724 382)	\$0 (\$12,684,729)	\$0 (\$27.028.854)	\$0 (\$18 373 487)	\$0 (\$14,854,743)	\$0 (\$24 187 366)
		(4	102,110,041)	(40,001,100)	(41,001,220)	(410,120,100)	(410,100,000)	(\$10,010,001)	(412,000,020)	(\$14,724,002)	(412,004,120)	(421,020,004)	(\$10,010,401)	(\$14,004,140)	(424,107,000)
	501 FUEL-DOLLARS														
	Kettle Falls Wood-501110 Kettle Falls Gas-501120		\$8,627,466 \$97,853	\$631,287 \$11,538	\$799,627	\$782,074	\$545,982 \$2,863	\$160,319 \$4,024	\$335,339	\$790,633	\$1,009,093 \$2,357	\$824,951	\$900,404	\$906,938 \$7,644	\$940,819 \$40,095
26 27	Colstrip Coal-501140	:	\$31,371,718	\$2,860,347	\$3,487 \$2,966,453	\$5,370 \$3,119,783	\$1,466,394	\$1,853,828	\$4,363 \$2,075,202	(\$1,872) \$2,778,203	\$3,697,925	\$16,595 \$2,973,825	\$1,389 \$2,903,003	\$2,335,684	\$2,341,071
	Colstrip Oil-501160		\$159,677	\$22,035	\$0	\$16,587	\$0	\$466	\$55,282	\$0	\$0	\$0	\$31,333	\$6,479	\$27,495
29	Total 501 Fuel Expense	:	\$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
	501 FUEL-TONS														
30	Kettle Falls		503,316	41,132	53,137	51,108	35,405	9,389	20,234	45,624	56,386	45,206	47,838	48,143	49,714
31	Colstrip UE-011595-UE-140188-AVA-DEC2022-ERM-De	ef-Calc-1-17	1,004,542 7-23 - 1/16/202	103,081	83,755	99,302	45,750	55,630	63,645	85,351	100,926	86,810	99,717	91,356	89,219 2
			., .,	-											_

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

No.   TOTAL   Jan-22   Feb-22   Mar-22   Mar-22   May-22   Jun-22   Jun-22   Aug-22   Sep-22   Oct-22   Nov-22	\$13,140,604 \$2,646,500 <b>\$31,755,095</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         \$18.33           33 Colstrip         coal         \$27.75         \$35.42         \$31.42         \$32.05         \$33.32         \$32.61         \$32.55         \$36.64         \$34.26         \$29.11         \$25.           547 FUEL         547 FUEL         \$113,755         \$46.49         \$5,526         \$19,264         \$3,556         \$2,646         \$1,336         \$3,446         \$1,549         \$1,549         \$1,649         \$60.0           35 Boulder Park-547216         \$5,156,028         \$77,727         \$71,797         \$21,157         \$423,994         \$159,713         \$70,780         \$282,994         \$483,243         \$757,305         \$801,702         \$815,17         \$86,00         \$35,156,028         \$77,727         \$71,797         \$21,157         \$423,994         \$159,713         \$70,780         \$282,994         \$483,243         \$757,305         \$801,702         \$815,17         \$86,208,877         \$5,367,061         \$6,651,047         \$2,794,922         \$1,966         \$50,922         \$887,09         \$53,519         \$8         \$6,651,047         \$2,794,922         \$1,982,425	\$26.24 \$29,763 \$1,190,876 \$17,257 \$14,730,095 \$13,140,604 \$2,646,500 \$31,755,095
33 Colstrip coal \$27.75 \$35.42 \$31.42 \$32.05 \$33.32 \$32.61 \$32.55 \$36.64 \$34.26 \$29.11 \$25.  \$\frac{547 FUEL}{34 \text{NE CT Gas/Oil-547213}} \text{\$\frac{5}{113,755}} \text{\$\frac{(\$4,649)}{64,699}} \text{\$\frac{5}{5},526} \text{\$\frac{1}{9},1964} \text{\$\frac{5}{3},556} \text{\$\frac{5}{2},646} \text{\$\frac{5}{3},346} \text{\$\frac{5}{3},446} \text{\$\frac{6}{3},446} \text{\$\frac{6}{3},44	\$26.24 \$29,763 \$1,190,876 \$17,257 \$14,730,095 \$13,140,604 \$2,646,500 \$31,755,095
547 FUEL         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)         \$60,0           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         \$815,1           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         \$5           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         \$9,790,438           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         \$8,749,25           39 Rathdrum CT-547310         \$15,442,280         \$10,8275         \$126,413         \$47,125	\$29,763 \$1,190,876 \$17,257 \$14,730,095 \$13,140,604 \$2,646,500 \$31,755,095
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)         \$60,0           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         \$815,1           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         \$5           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         \$9,790,4           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         \$8,749,2           39         Rathdrum CT-547310         \$15,442,280	\$1,190,876 \$17,257 \$14,730,095 \$13,140,604 \$2,646,500 \$31,755,095
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)         \$60,0           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         \$815,1           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         \$5           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         \$9,790,4           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         \$8,749,2           39         Rathdrum CT-547310         \$15,442,280	\$1,190,876 \$17,257 \$14,730,095 \$13,140,604 \$2,646,500 \$31,755,095
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 \$815,1 36 Kettle Falls CT-547211 \$282,120 \$851 \$7,921 \$1,966 \$25,228 \$7,275 \$7,323 \$11,966 \$50,922 \$98,709 \$53,519 \$53 77 Coyote Springs2-547610 \$78,375,362 \$4,571,336 \$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 \$9,790,4 \$12,100,200 \$15,442,280 \$10,275 \$126,413 \$47,125 \$986,394 \$181,852 \$217,472 \$482,310 \$1,628,107 \$3,083,151 \$3,499,984 \$2,434,6 \$40 Total 547 Fuel Expense \$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 \$21,850,3 \$10,059,062 \$1	\$1,190,876 \$17,257 \$14,730,095 \$13,140,604 \$2,646,500 \$31,755,095
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 \$9,790,4 \$1,972,47312 \$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 \$8,749,2 \$1,982,425 \$1,982,4310 \$1,973,832 \$5,283,132 \$6,731,369 \$7,695,793 \$6,992,512 \$1,982,425 \$1,982,4310 \$1,973,832 \$5,283,132 \$1,982,425 \$1,982,4310 \$1,982,4310 \$1,982,132 \$1,982,4310 \$1,982,132 \$1,982,4310 \$1,982,131 \$1,992,132 \$1,982,4310 \$1,982,132 \$1,982,4310 \$1,982,132 \$1,982,4310 \$1,982,132 \$1,982,4310 \$1,982,132 \$1,982,4310 \$1,982,132 \$1,982,4310 \$1,982,132 \$1,982,4310 \$1,982,132 \$1,982,4310 \$1,982,132 \$1,982,4310 \$1,982,132 \$1,982,4310 \$1,982,132 \$1,9	\$14,730,095 \$13,140,604 \$2,646,500 \$31,755,095 \$51,476,285
38 Lancaster-547312 \$72,494,812 \$4,379,393 \$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 \$8,749,239 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 \$2,434,60 \$47,125 \$11,11,11,11,11,11,11,11,11,11,11,11,11,	\$13,140,604 \$2,646,500 \$31,755,095 \$51,476,285
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 \$2,434,6  40 Total 547 Fuel Expense \$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 \$21,850,3  41 TOTAL NET EXPENSE \$208,947,561 \$14,513,570 \$20,166,278 \$11,911,595 \$13,637,753 \$6,553,929 \$4,325,789 \$8,684,820 \$25,959,494 \$10,281,951 \$15,875,277 \$25,560,8  202201 202202 202203 202204 202205 202206 202207 202208 202209 202210 202211	\$2,646,500 \$31,755,095 \$51,476,285
40 Total 547 Fuel Expense \$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 \$21,850,3  41 TOTAL NET EXPENSE \$208,947,561 \$14,513,570 \$20,166,278 \$11,911,595 \$13,637,753 \$6,553,929 \$4,325,789 \$8,684,820 \$25,959,494 \$10,281,951 \$15,875,277 \$25,560,8  202201 202202 202203 202204 202205 202206 202207 202208 202209 202210 202211	\$31,755,095 \$51,476,285
41 TOTAL NET EXPENSE \$208,947,561 \$14,513,570 \$20,166,278 \$11,911,595 \$13,637,753 \$6,553,929 \$4,325,789 \$8,684,820 \$25,959,494 \$10,281,951 \$15,875,277 \$25,560,88	\$51,476,285
202201 202202 202203 202204 202205 202206 202207 202208 202209 202210 202211	
	202212
	202212
456 TRANSMISSION REVENUE 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) (\$2,779,4819)	) (\$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)	
46 456020 ED AN - Sale of excess BPA Trans (\$3,250) \$0 \$0 \$0 \$0 (\$2,125) (\$1,125) \$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)	
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) (\$109,200,881) (\$109,200,881) (\$109,200,881) (\$109,200,881) (\$100,200	
49 456017 ED AN - Low Voltage (\$121,796) (\$10,167) (\$10,	
50 +36705 ED NN - Low Voltage (\$12,595) (\$9,525) (\$9,525) (\$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 (\$34,019,662) (\$1,695,661) (\$1,679,673) (\$1,736,572) (\$2,415,384) (\$2,646,120) (\$3,786,746) (\$3,055,144) (\$3,105,740) (\$3,328,557) (\$3,099,209) (\$3,272,2	
	(++,+++,++=)
565 TRANSMISSION EXPENSE	
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 \$1,566,7	\$1,936,113
54 565312 ED AN \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4.536
	\$4,536 \$1.940.649
56 Total 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 \$1,571,3	\$1,940,649
557 Broker & Related Fees	
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 \$27,8	\$74,645
58 557172 ED AN \$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 (\$6,551) \$16,427 (\$6,256) \$17,059 \$15,2	(\$13,802)
60 <u>557018 ED AN</u> \$47,955 \$3,687 \$3,313 \$3,691 \$3,648 \$4,126 \$5,047 \$4,747 \$4,654 \$4,072 \$3,777 \$3,5	\$3,634
61 Total 557 ED AN Broker & Related Fees \$626,027 \$33,251 \$44,523 \$51,362 \$68,444 \$59,606 \$100,722 \$31,058 \$52,338 \$24,065 \$49,553 \$46,6	\$64,477
Other Purchases and Sales	
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 \$669,8	(\$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) \$1,487,2	\$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 \$1,161,7 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) (\$1,161,7 65)	\$171,626 ) (\$171,626)
66 Intraco Thermal Gas-557730 \$54,765,601 \$2,299,563 \$2,4859,022 \$4,559,576 \$3,421,251 \$4,813,987 \$3,647,973 \$6,846,144 \$5,446,521 \$5,865,046 \$7,343,148 \$2,152,152,152,152,153,153,153,153,153,153,153,153,153,153	\$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) \$507,8	\$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) (\$3,839,936,836)	(\$2,036,615)
69 Other Elec Rev - Extraction Plant Cr - 456018 (\$563,623) (\$45,009) (\$53,303) (\$55,378) (\$71,495) (\$49,770) (\$51,583) (\$42,166) (\$47,782) (\$55,170) (\$35,821) (\$34,2	
70 Other Elec Rev - Specified Source - 456019 \$0 \$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) (\$223,6651,986) (\$223	) (\$2,707,298) \$659,000
73 Fuel Bookouts-456720 (\$3,980,053) \$0 (\$39,330) (\$21,975) \$20,049 (\$128,018) (\$1,198,401) \$0 (\$525,117) (\$22,232) (\$125,103) (\$1,055,25)	
74 Other Purchases and Sales Subtotal (\$6,410,710) \$1,956,616 (\$1,304,342) (\$724,662) \$4,329,931 (\$5,791,217) (\$1,866,912) (\$1,163,221) (\$3,966,195) (\$2,543,909) (\$1,176,707) \$719,1	
75 Misc. Power Exp. Actual-557160 ED AN \$684,245 \$0 \$0 \$0 \$0 \$0 \$0 \$61,944 \$0 \$498,920 \$0	
76 Misc. Power Exp. Subtotal \$684,245 \$0 \$0 \$0 \$0 \$0 \$61,944 \$0 \$498,920 \$0	\$123,381
	<b>.</b>
77 Wind REC Exp Authorized \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
79 Wind REC Subtotal \$1,540 \$18 \$51 \$55 \$146 \$119 \$79 \$195 \$267 \$403 \$124 \$	
80 WA EIA937 Requirement (EWEB) - Expense \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 3

## 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
84 Net Resource Optimization	(\$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
85 Adjusted Actual Net Expense	\$190,049,632	\$16,360,348	\$19,047,247	\$11,224,899	\$17,294,162	(\$219,005)	\$346,647	\$5,609,147	\$20,629,677	\$6,663,018	\$13,340,797	\$24,625,754	\$55,126,944

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

Retail Sales - MWh	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	YTD
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
Total Retail Sales	565,653	492,875	497,150	461,168	418,988	412,347	496,564	545,268	432,791	435,575	532,567	604,025	5,894,971
Test Year Retail Sales	545,742	461,878	485,113	413,424	435,935	419,692	493,733	470,991	419,374	453,843	464,733	548,890	5,613,348
Difference from Test Year	19,911	30,997	12,037	47,744	(16,947)	(7,345)	2,831	74,277	13,417	(18,268)	67,834	55,135	281,623
Production Rate - \$/MWh	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.75	
Total Revenue Credit - \$	\$256,254	\$398,931	\$154,916	\$614,465	(\$218,108)	(\$94,530)	\$36,435	\$955,945	\$172,677	(\$235,109)	\$873,024	\$702,971	\$3,617,871