

Avista Corp
Rate Year 1 - 2025
ERM Authorized Expense and Retail Sales (Annual)
Based on Pro forma January - December 2025
12 Month-ending 6/30/23 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	\$194,007,140	\$14,815,900	\$15,904,280	\$14,738,380	\$16,484,820	\$16,588,270	\$16,692,990	\$18,608,670	\$17,815,570	\$16,568,130	\$15,247,840	\$14,596,000	\$15,946,290
Account 501 - Thermal Fuel	\$39,772,487	\$3,937,203	\$3,295,160	\$3,990,693	\$3,252,269	\$1,955,026	\$2,670,110	\$3,700,034	\$3,902,913	\$3,827,936	\$3,232,873	\$3,023,940	\$2,984,332
Account 547 - Natural Gas Fuel	\$146,512,802	\$22,157,409	\$13,293,209	\$12,907,114	\$7,272,274	\$4,127,989	\$5,161,641	\$9,952,288	\$13,451,478	\$13,132,088	\$10,972,814	\$17,255,421	\$16,829,077
Account 557 - Other Expenses	\$599,686	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974
Account 565 - Transmission Expense	\$28,497,862	\$2,418,198	\$2,366,318	\$2,353,428	\$2,349,198	\$2,333,068	\$2,333,368	\$2,351,448	\$2,383,608	\$2,383,378	\$2,403,958	\$2,400,048	\$2,421,848
Account 456 - Other Revenue	-\$15,296,076	-\$1,058,013	-\$1,538,141	-\$1,179,674	-\$558,268	-\$709,017	-\$759,005	-\$1,241,147	-\$1,207,778	-\$1,168,275	-\$769,288	-\$1,479,308	-\$3,628,161
Account 447 - Sale for Resale	-\$304,748,543	-\$32,280,162	-\$18,595,432	-\$19,092,692	-\$23,025,862	-\$16,347,842	-\$22,098,662	-\$38,389,322	-\$33,447,072	-\$34,515,812	-\$19,866,862	-\$23,873,802	-\$23,215,022
Power Supply Expense	\$89,345,358	\$10,040,509	\$14,775,368	\$13,767,222	\$5,824,404	\$7,997,467	\$4,050,415	-\$4,968,055	\$2,948,692	\$277,418	\$11,271,308	\$11,972,272	\$11,388,338
Account 456 - Transmission Revenue	-\$36,195,395	-\$2,421,449	-\$2,588,792	-\$2,486,645	-\$2,716,903	-\$2,855,844	-\$3,423,236	-\$3,659,676	-\$3,509,770	-\$3,321,769	-\$3,203,082	-\$2,916,030	-\$3,092,199
Total Authorized Expense	\$53,149,963	\$7,619,060	\$12,186,576	\$11,280,577	\$3,107,501	\$5,141,623	\$627,179	-\$8,627,731	-\$561,078	-\$3,044,351	\$8,068,226	\$9,056,242	\$8,296,139

Washington Allocation:

	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Account 447 - Sale for Resale	\$(304,748,543)	\$(32,280,162)	\$(18,595,432)	\$(19,092,692)	\$(23,025,862)	\$(16,347,842)	\$(22,098,662)	\$(38,389,322)	\$(33,447,072)	\$(34,515,812)	\$(19,866,862)	\$(23,873,802)	\$(23,215,022)
Account 456 - Other Revenue	\$(15,296,076)	\$(1,058,013)	\$(1,538,141)	\$(1,179,674)	\$(558,268)	\$(709,017)	\$(759,005)	\$(1,241,147)	\$(1,207,778)	\$(1,168,275)	\$(769,288)	\$(1,479,308)	\$(3,628,161)
Account 456 - Transmission Revenue (System)	\$(36,169,035)	\$(2,419,252)	\$(2,586,595)	\$(2,484,448)	\$(2,714,706)	\$(2,853,647)	\$(3,421,039)	\$(3,657,479)	\$(3,507,573)	\$(3,319,572)	\$(3,200,885)	\$(2,913,833)	\$(3,090,002)
Total Revenue	\$(356,213,654)	\$(35,757,427)	\$(22,720,168)	\$(22,756,815)	\$(26,298,836)	\$(19,910,507)	\$(26,278,706)	\$(43,287,948)	\$(38,162,423)	\$(39,003,659)	\$(23,837,035)	\$(28,266,944)	\$(29,933,185)
WA Allocation: @ 64.40	\$(229,401,593)	\$(23,027,783)	\$(14,631,788)	\$(14,655,389)	\$(16,936,451)	\$(12,822,366)	\$(16,923,487)	\$(27,877,438)	\$(24,576,600)	\$(25,118,357)	\$(15,351,051)	\$(18,203,912)	\$(19,276,971)
Account 456030 Directly Assigned Washington	\$(128,569)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)
Total WA Electric Revenue	\$(229,530,162)	\$(23,038,497)	\$(14,642,502)	\$(14,666,103)	\$(16,947,165)	\$(12,833,080)	\$(16,934,201)	\$(27,888,153)	\$(24,587,315)	\$(25,129,071)	\$(15,361,765)	\$(18,214,626)	\$(19,287,685)
Account 501 - Thermal Fuel	\$ 39,772,487	\$ 3,937,203	\$ 3,295,160	\$ 3,990,693	\$ 3,252,269	\$ 1,955,026	\$ 2,670,110	\$ 3,700,034	\$ 3,902,913	\$ 3,827,936	\$ 3,232,873	\$ 3,023,940	\$ 2,984,332
Account 547 - Natural Gas Fuel	\$146,512,802	\$22,157,409	\$13,293,209	\$12,907,114	\$7,272,274	\$4,127,989	\$5,161,641	\$9,952,288	\$13,451,478	\$13,132,088	\$10,972,814	\$17,255,421	\$16,829,077
Account 555 - Purchased Power	\$194,007,140	\$14,815,900	\$15,904,280	\$14,738,380	\$16,484,820	\$16,588,270	\$16,692,990	\$18,608,670	\$17,815,570	\$16,568,130	\$15,247,840	\$14,596,000	\$15,946,290
Account 557 - Other Expenses	\$ 599,686	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974
Account 565 - Transmission Expense	\$ 28,497,862	\$ 2,418,198	\$ 2,366,318	\$ 2,353,428	\$ 2,349,198	\$ 2,333,068	\$ 2,333,368	\$ 2,351,448	\$ 2,383,608	\$ 2,383,378	\$ 2,403,958	\$ 2,400,048	\$ 2,421,848
Total Expense	\$ 409,389,977	\$ 43,378,683	\$ 34,908,941	\$ 34,039,588	\$ 29,408,534	\$ 25,054,326	\$ 26,908,082	\$ 34,662,413	\$ 37,603,542	\$ 35,961,505	\$ 31,907,458	\$ 37,325,382	\$ 38,231,521
WA Allocation: @ 64.40	\$ 263,647,145	\$ 27,935,872	\$ 22,481,358	\$ 21,921,495	\$ 18,939,096	\$ 16,134,986	\$ 17,328,805	\$ 22,322,594	\$ 24,216,681	\$ 23,159,209	\$ 20,548,403	\$ 24,037,546	\$ 24,621,099
Directly Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total WA Electric Expense	\$ 263,647,145	\$ 27,935,872	\$ 22,481,358	\$ 21,921,495	\$ 18,939,096	\$ 16,134,986	\$ 17,328,805	\$ 22,322,594	\$ 24,216,681	\$ 23,159,209	\$ 20,548,403	\$ 24,037,546	\$ 24,621,099

Total Power Supply Base - Washington	\$ 34,116,983	\$ 4,897,375	\$ 7,838,855	\$ 7,255,392	\$ 1,991,931	\$ 3,301,906	\$ 394,604	\$(5,565,558)	\$(370,634)	\$(1,969,861)	\$ 5,186,638	\$ 5,822,921	\$ 5,333,414
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Check: Power Supply WA Adj Workbook 12 ME 09.30.21

ERM Authorized Washington Retail Sales (2)

Total Retail Sales, MWh (4)	5,763,800	533,253	486,315	499,572	423,082	432,959	440,222	482,523	508,265	426,320	458,151	496,483	576,655
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2025 Retail Revenue Credit Rate \$5.92/MWh

- (1) Multiply number by ROO current production/transmission allocation ratio of **64.40%**
- (2) Transmission Revenue as discussed by Company Witness Dillon
- (3) Note totals may vary slightly from adjustment due to rounding.
- (4) Twelve months ended June 2023 normalized monthly retail sales.

Avista Corp **Rate Year 2 - 2026**
ERM Authorized Expense and Retail Sales (Annual)
Based on Pro forma January - December 2025
12 Month-ending 6/30/23 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	\$194,007,140	\$14,815,900	\$15,904,280	\$14,738,380	\$16,484,820	\$16,588,270	\$16,692,990	\$18,608,670	\$17,815,570	\$16,568,130	\$15,247,840	\$14,596,000	\$15,946,290
Account 501 - Thermal Fuel wo Colstrip	\$7,821,309	\$795,527	\$469,637	\$866,767	\$523,177	\$50,087	\$426,767	\$783,857	\$816,897	\$873,407	\$888,957	\$779,177	\$547,057
Account 547 - Natural Gas Fuel	\$146,512,802	\$22,157,409	\$13,293,209	\$12,907,114	\$7,272,274	\$4,127,989	\$5,161,641	\$9,952,288	\$13,451,478	\$13,132,088	\$10,972,814	\$17,255,421	\$16,829,077
Account 557 - Other Expenses	\$599,686	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974	\$49,974
Account 565 - Transmission Expense	\$28,497,862	\$2,418,198	\$2,366,318	\$2,353,428	\$2,349,198	\$2,333,068	\$2,333,368	\$2,351,448	\$2,383,608	\$2,383,378	\$2,403,958	\$2,400,048	\$2,421,848
Account 456 - Other Revenue	-\$15,296,076	-\$1,058,013	-\$1,538,141	-\$1,179,674	-\$558,268	-\$709,017	-\$759,005	-\$1,241,147	-\$1,207,778	-\$1,168,275	-\$769,288	-\$1,479,308	-\$3,628,161
Account 447 - Sale for Resale wo Colstrip	-\$192,646,756	-\$18,329,580	-\$7,691,029	-\$12,177,315	-\$17,791,282	-\$13,599,115	-\$18,970,084	-\$29,283,254	-\$20,688,236	-\$23,729,701	-\$9,584,932	-\$12,620,432	-\$8,181,794
Power Supply Expense	\$169,495,967	\$20,849,414	\$22,854,247	\$17,558,673	\$8,329,892	\$8,841,255	\$4,935,650	\$1,221,836	\$12,621,512	\$8,109,000	\$19,209,321	\$20,980,878	\$23,984,290
Account 456 - Transmission Revenue	-\$36,195,395	-\$2,421,449	-\$2,588,792	-\$2,486,645	-\$2,716,903	-\$2,855,844	-\$3,423,236	-\$3,659,676	-\$3,509,770	-\$3,321,769	-\$3,203,082	-\$2,916,030	-\$3,092,199
Total Authorized Expense	\$133,300,572	\$18,427,965	\$20,265,455	\$15,072,028	\$5,612,989	\$5,985,411	\$1,512,414	-\$2,437,840	\$9,111,742	\$4,787,231	\$16,006,239	\$18,064,848	\$20,892,091

Washington Allocation:

	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Account 447 - Sale for Resale wo Colstrip	\$(192,646,756)	\$(18,329,580)	\$(7,691,029)	\$(12,177,315)	\$(17,791,282)	\$(13,599,115)	\$(18,970,084)	\$(29,283,254)	\$(20,688,236)	\$(23,729,701)	\$(9,584,932)	\$(12,620,432)	\$(8,181,794)
Account 456 - Other Revenue	\$(15,296,076)	\$(1,058,013)	\$(1,538,141)	\$(1,179,674)	\$(558,268)	\$(709,017)	\$(759,005)	\$(1,241,147)	\$(1,207,778)	\$(1,168,275)	\$(769,288)	\$(1,479,308)	\$(3,628,161)
Account 456 - Transmission Revenue (System)	\$(36,169,035)	\$(2,419,252)	\$(2,586,595)	\$(2,484,448)	\$(2,714,706)	\$(2,853,647)	\$(3,421,039)	\$(3,657,479)	\$(3,507,573)	\$(3,319,572)	\$(3,200,885)	\$(2,913,833)	\$(3,090,002)
Total Revenue	\$(244,111,866)	\$(21,806,845)	\$(11,815,766)	\$(15,841,438)	\$(21,064,257)	\$(17,161,780)	\$(23,150,128)	\$(34,181,879)	\$(25,403,587)	\$(28,217,548)	\$(13,555,105)	\$(17,013,574)	\$(14,899,958)
WA Allocation: @ 64.40	\$(157,208,042)	\$(14,043,608)	\$(7,609,353)	\$(10,201,886)	\$(13,565,381)	\$(11,052,186)	\$(14,908,683)	\$(22,013,130)	\$(16,359,910)	\$(18,172,101)	\$(8,729,488)	\$(10,956,742)	\$(9,595,573)
Account 456030 Directly Assigned Washington	\$(128,569)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)	\$(10,714)
Total WA Electric Revenue	\$(157,336,611)	\$(14,054,323)	\$(7,620,067)	\$(10,212,600)	\$(13,576,095)	\$(11,062,900)	\$(14,919,397)	\$(22,023,844)	\$(16,370,624)	\$(18,182,815)	\$(8,740,202)	\$(10,967,456)	\$(9,606,287)
Account 501 - Thermal Fuel wo Colstrip	\$ 7,821,309	\$ 795,527	\$ 469,637	\$ 866,767	\$ 523,177	\$ 50,087	\$ 426,767	\$ 783,857	\$ 816,897	\$ 873,407	\$ 888,957	\$ 779,177	\$ 547,057
Account 547 - Natural Gas Fuel	\$ 146,512,802	\$ 22,157,409	\$ 13,293,209	\$ 12,907,114	\$ 7,272,274	\$ 4,127,989	\$ 5,161,641	\$ 9,952,288	\$ 13,451,478	\$ 13,132,088	\$ 10,972,814	\$ 17,255,421	\$ 16,829,077
Account 555 - Purchased Power	\$ 194,007,140	\$ 14,815,900	\$ 15,904,280	\$ 14,738,380	\$ 16,484,820	\$ 16,588,270	\$ 16,692,990	\$ 18,608,670	\$ 17,815,570	\$ 16,568,130	\$ 15,247,840	\$ 14,596,000	\$ 15,946,290
Account 557 - Other Expenses	\$ 599,686	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974	\$ 49,974
Account 565 - Transmission Expense	\$ 28,497,862	\$ 2,418,198	\$ 2,366,318	\$ 2,353,428	\$ 2,349,198	\$ 2,333,068	\$ 2,333,368	\$ 2,351,448	\$ 2,383,608	\$ 2,383,378	\$ 2,403,958	\$ 2,400,048	\$ 2,421,848
Total Expense	\$ 377,438,799	\$ 40,237,007	\$ 32,083,417	\$ 30,915,662	\$ 26,679,442	\$ 23,149,387	\$ 24,664,739	\$ 31,746,236	\$ 34,517,526	\$ 33,006,976	\$ 29,563,542	\$ 35,080,619	\$ 35,794,245
WA Allocation: @ 64.40	\$ 243,070,586	\$ 25,912,633	\$ 20,661,721	\$ 19,909,686	\$ 17,181,561	\$ 14,908,206	\$ 15,884,092	\$ 20,444,576	\$ 22,229,287	\$ 21,256,492	\$ 19,038,921	\$ 22,591,919	\$ 23,051,494
Directly Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total WA Electric Expense	\$ 243,070,586	\$ 25,912,633	\$ 20,661,721	\$ 19,909,686	\$ 17,181,561	\$ 14,908,206	\$ 15,884,092	\$ 20,444,576	\$ 22,229,287	\$ 21,256,492	\$ 19,038,921	\$ 22,591,919	\$ 23,051,494
Total Power Supply Base - Washington	\$ 85,733,975	\$ 11,858,310	\$ 13,041,654	\$ 9,697,087	\$ 3,605,465	\$ 3,845,305	\$ 964,695	\$ (1,579,268)	\$ 5,858,662	\$ 3,073,677	\$ 10,298,719	\$ 11,624,463	\$ 13,445,207

ERM Authorized Washington Retail Sales (2)

Total Retail Sales, MWh (4)	5,763,800	533,253	486,315	499,572	423,082	432,959	440,222	482,523	508,265	426,320	458,151	496,483	576,655
2025 Retail Revenue Credit Rate	\$14.87	/MWh											

- (1) Multiply number by ROO current production/transmission allocation ratio of **64.40%**
- (2) Transmission Revenue as discussed by Company Witness Dillon
- (3) Note totals may vary slightly from adjustment due to rounding.
- (4) Twelve months ended June 2023 normalized monthly retail sales.