

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	\$96,811,966	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$118,401,029)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$20,016,173	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$42,497,702	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$17,276,460)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$10,169,645	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$1,529,227	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$115,365	\$0	\$0	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$35,347,224	(\$1,056,977)	\$19,897,825	\$15,185,883	\$12,466,439	(\$11,649,139)	\$503,193	\$0	\$0	\$0	\$0	\$0	\$0
AUTHORIZED NET EXPENSE-SYSTEM													
	Total through May	Jan/23	Feb/23	Mar/23	Apr/23	May/23	Jun/23	Jul/23	Aug/23	Sep/23	Oct/23	Nov/23	Dec/23
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
18 Authorized Net Expense	\$56,696,421	\$15,389,565	\$16,824,174	\$13,025,869	\$7,353,377	\$4,103,436	\$4,196,953	(\$2,178,939)	\$7,951,735	\$5,364,760	\$10,672,809	\$13,001,452	\$12,137,183
19 Actual - Authorized Net Expense	(\$21,852,390)	(\$16,446,542)	\$3,073,651	\$2,160,014	\$5,113,062	(\$15,752,575)	(\$3,693,760)						
20 Resource Optimization - Subtotal	\$40,516,369	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607						
21 Adjusted Net Expense	\$18,145,372	\$10,512,817	\$9,483,766	\$4,818,993	\$7,319,281	(\$13,989,485)	(\$3,175,153)	\$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)	(\$2,080,995)	\$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	(\$724,396)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)						
26 Net Power Cost (+) Surcharge (-) Rebate	\$11,432,602	\$5,752,201	\$7,134,786	\$2,977,059	\$4,770,769	(\$9,202,213)	(\$2,345,516)						
28 Cumulative Balance		\$5,752,201	\$12,886,987	\$15,864,047	\$20,634,815	\$11,432,602	\$9,087,086						
Deferral Amount, Cumulative (Customer)		\$876,101	\$5,598,289	\$8,277,642	\$12,571,334	\$4,289,342	\$2,543,543						
Deferral Amount, Monthly Entry		\$876,101	\$4,722,188	\$2,679,353	\$4,293,692	(\$8,281,992)	(\$1,745,799)						
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$4,289,342)	(\$876,101)	(\$4,722,188)	(\$2,679,353)	(\$4,293,692)	\$8,281,992	\$1,745,799						
Company Band Gross Margin Impact, Cumulative		\$4,876,101	\$7,288,699	\$7,586,405	\$8,063,482	\$7,143,260	\$6,543,543						

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
555 PURCHASED POWER													
1	Short-Term Purchases	\$33,728,774	\$11,933,843	\$2,481,828	\$2,277,338	\$7,980,524	\$4,042,737	\$3,474,854	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$7,733,435	\$1,288,900	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$550,886	\$133,661	\$123,867	\$72,300	\$45,586	\$102,464	\$73,008	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,182,648	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$17,101,395	\$2,811,500	\$2,827,408	\$2,827,408	\$2,980,263	\$2,827,408	\$2,827,408	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,979	\$1,348	\$1,091	\$1,188	\$984	\$833	\$535	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$652,034	\$95,242	\$84,706	\$71,075	\$136,922	\$136,094	\$127,995	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$253,788	\$0	\$59,430	\$78,717	\$24,663	\$15,448	\$75,530	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,435,022	\$296,367	\$176,406	\$180,226	\$350,571	\$286,502	\$144,950	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,670,710	\$482,203	\$502,631	\$461,189	\$455,747	\$373,289	\$395,651	\$0	\$0	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$460,365	\$0	\$0	\$8,030	\$61,604	\$179,846	\$210,885	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$15,085,402	\$2,531,637	\$2,621,354	\$2,624,851	\$2,417,339	\$2,365,539	\$2,524,682	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$11,061,033	\$2,022,134	\$2,729,811	\$2,104,976	\$1,832,022	\$1,333,641	\$1,038,449	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$5,767,909	\$790,567	\$1,209,483	\$1,121,760	\$1,023,866	\$861,920	\$760,313	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$605,774	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$54,462	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$98,349,616	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$0	\$0	\$0	\$0	\$0

(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	\$82,426,109	\$15,320,265	\$14,235,417	\$11,857,869	\$16,900,794	\$11,887,897	\$12,223,867	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$83,836	\$0	\$0	\$8	(\$353,116)	\$436,868	\$76	\$0	\$0	\$0	\$0	\$0
	555312	\$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
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	\$54,462	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$0	\$0	\$0	\$0	\$0
	555700	\$1,686,697	\$279,955	\$188,000	\$0	\$431,404	\$617,638	\$169,700	\$0	\$0	\$0	\$0	\$0
	555710	\$605,774	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$0	\$0	\$0	\$0	\$0
	555740	\$13,536,651	\$6,988,712	(\$113,855)	\$1,463,726	\$1,824,386	\$1,079,711	\$756,321	\$0	\$0	\$0	\$0	\$0
		(\$43,913)	(\$4,422)	(\$5,532)	(\$6,530)	(\$7,362)	(\$10,378)	(\$9,689)					
	WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$98,349,616	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE													
19	Short-Term Sales	(\$98,767,487)	(\$20,659,644)	(\$5,394,732)	(\$15,482,653)	(\$10,964,236)	(\$26,312,222)	(\$18,447,539)	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$1,505,939)	(\$491,201)	(\$253,688)	(\$288,365)	(\$309,153)	(\$41,847)	(\$121,685)	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$73,210)	(\$12,334)	(\$10,630)	(\$12,721)	(\$12,337)	(\$12,730)	(\$12,458)	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$304,672)	(\$50,587)	(\$46,841)	(\$54,553)	(\$50,358)	(\$52,774)	(\$49,559)	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$19,256,182)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$119,907,490)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE													
	447000	(\$64,747,007)	(\$6,870,502)	(\$266,389)	(\$11,963,968)	(\$22,918,256)	(\$7,105,563)	(\$15,622,329)	\$0	\$0	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	\$972,691	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046					
	447100	(\$3,486,043)	(\$4,723,898)	\$0	\$1,652,531	\$17,345,460	(\$16,737,416)	(\$1,022,720)	\$0	\$0	\$0	\$0	\$0
	447150	(\$21,504,496)	(\$7,936,959)	(\$3,752,502)	(\$4,089,628)	(\$3,379,693)	(\$776,704)	(\$1,569,010)	\$0	\$0	\$0	\$0	\$0
	447700	(\$2,009,285)	(\$260,139)	(\$184,000)	\$0	(\$466,059)	(\$917,675)	(\$181,412)	\$0	\$0	\$0	\$0	\$0
	447710	(\$605,774)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	\$0	\$0	\$0	\$0	\$0
	447720	(\$19,256,182)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	\$0	\$0	\$0	\$0	\$0
	447740	(\$9,271,394)	(\$1,449,798)	(\$1,525,010)	(\$1,531,088)	(\$2,057,570)	(\$872,189)	(\$329,278)	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total	(\$119,907,490)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS													
25	Kettle Falls Wood-501110	\$3,780,104	\$1,014,168	\$855,039	\$925,462	\$294,192	(\$2,373)	\$693,616	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	(\$2,150)	(\$90,661)	\$83,285	\$820	\$2,674	\$1,708	\$24	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$16,066,300	\$2,745,132	\$3,112,349	\$3,370,011	\$2,815,602	\$1,771,591	\$2,251,615	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$171,919	\$44,661	\$33,217	\$0	\$2,657	\$69,000	\$22,384	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$20,016,173	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$0	\$0	\$0	\$0	\$0

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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	
501 FUEL-TONS														
30	Kettle Falls	211,723	53,868	47,172	52,066	19,518	-	39,099	-	-	-	-	-	
31	Colstrip	469,266	81,076	91,567	100,297	81,559	49,364	65,403	-	-	-	-	-	
501 FUEL-COST PER TON														
32	Kettle Falls	wood	\$18.83	\$18.13	\$17.77	\$15.07		\$17.74						
33	Colstrip	coal	\$33.86	\$33.99	\$33.60	\$34.52	\$35.89	\$34.43						
547 FUEL														
34	NE CT Gas/Oil-547213	(\$8,487)	(\$11,718)	\$3,889	(\$275)	(\$909)	\$536	(\$10)	\$0	\$0	\$0	\$0	\$0	
35	Boulder Park-547216	\$905,419	\$92,744	\$111,543	\$321,367	\$289,384	\$40,707	\$49,674	\$0	\$0	\$0	\$0	\$0	
36	Kettle Falls CT-547211	\$241,449	\$58,230	(\$10,376)	\$60,104	\$106,073	\$14,101	\$13,317	\$0	\$0	\$0	\$0	\$0	
37	Coyote Springs2-547610	\$17,588,789	(\$2,611,318)	\$5,659,711	\$6,482,080	\$3,764,418	\$861,651	\$3,432,247	\$0	\$0	\$0	\$0	\$0	
38	Lancaster-547312	\$15,077,372	(\$2,586,075)	\$5,647,031	\$5,433,258	\$2,079,130	\$1,839,575	\$2,664,453	\$0	\$0	\$0	\$0	\$0	
39	Rathdrum CT-547310	\$8,693,160	(\$406,032)	\$974,358	\$4,341,767	\$2,248,855	\$63,052	\$1,471,160	\$0	\$0	\$0	\$0	\$0	
40	Total 547 Fuel Expense	\$42,497,702	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$0	\$0	\$0	\$0	\$0	
41	TOTAL NET EXPENSE	\$40,956,001	(\$197,355)	\$20,758,834	\$16,069,425	\$13,696,809	(\$10,594,244)	\$1,191,343	\$0	\$0	\$0	\$0	\$0	
			202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$14,369,260)	(\$2,387,376)	(\$2,271,058)	(\$2,223,856)	(\$3,083,286)	(\$2,335,075)	(\$2,068,609)	\$0	\$0	\$0	\$0	\$0	
45	456120 ED AN - BPA Settlement	(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$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	
47	456030 ED AN - Clearwater Trans	(\$825,000)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	
48	456130 ED AN - Ancillary Services Revenue	(\$605,774)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	\$0	\$0	\$0	\$0	\$0	
49	456017 ED AN - Low Voltage	(\$60,378)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	
50	456700 ED WA - Low Voltage	(\$64,284)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	
51	456705 ED AN - Low Voltage	(\$889,764)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	
52	Total 456 Transmission Revenue	(\$17,276,460)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	\$0	\$0	\$0	\$0	\$0	
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$10,142,429	\$1,747,250	\$1,715,365	\$1,633,370	\$1,778,886	\$1,531,891	\$1,735,667	\$0	\$0	\$0	\$0	\$0	
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	565710 ED AN	\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	
56	Total 565 Transmission Expense	\$10,169,645	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$0	\$0	\$0	\$0	\$0	
557 Broker & Related Fees														
57	557170 ED AN	\$517,293	\$17,852	\$92,581	\$106,305	\$96,579	\$100,538	\$103,438	\$0	\$0	\$0	\$0	\$0	
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59	557165 ED AN	\$669,018	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	\$0	\$0	\$0	\$0	\$0	
60	557167 ED AN	\$319,000	\$0	\$0	\$0	\$319,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
61	557018 ED AN	\$23,916	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$0	\$0	\$0	\$0	\$0	
62	Total 557 ED AN Broker & Related Fees	\$1,529,227	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$115,365	\$0	\$0	\$0	\$0	\$0	
Other Purchases and Sales														
63	Econ Dispatch-557010	(\$28,756,844)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$936,830	\$0	\$0	\$0	\$0	\$0	
64	Econ Dispatch-557150	\$26,757,116	\$24,469,018	\$1,400,792	(\$3,101,398)	\$2,091,955	\$3,251,055	(\$1,354,306)	\$0	\$0	\$0	\$0	\$0	
65	Gas Bookouts-557700	\$1,404,907	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$84,374	\$0	\$0	\$0	\$0	\$0	
66	Gas Bookouts-557711	(\$1,404,907)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	(\$84,374)	\$0	\$0	\$0	\$0	\$0	
67	Intrado Thermal Gas-557730	\$12,342,961	\$3,486,891	\$440,772	\$2,439,435	\$1,501,289	\$2,157,756	\$2,316,818	\$0	\$0	\$0	\$0	\$0	
68	Fuel DispatchFin -456010	\$49,323,440	\$34,644,709	\$8,018,745	\$2,851,031	\$2,611,275	\$813,905	\$383,775	\$0	\$0	\$0	\$0	\$0	
69	Fuel Dispatch-456015	(\$15,744,187)	(\$6,965,680)	(\$2,359,199)	(\$478,369)	(\$773,270)	(\$3,928,252)	(\$1,239,417)	\$0	\$0	\$0	\$0	\$0	
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$150,202)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	(\$5,171)	\$0	\$0	\$0	\$0	\$0	
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72	Intrado Thermal Gas-456730	(\$3,256,621)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	(\$520,043)	\$0	\$0	\$0	\$0	\$0	
73	Fuel Bookouts-456711	\$689,404	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$37,663	\$0	\$0	\$0	\$0	\$0	
74	Fuel Bookouts-456720	(\$689,404)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	(\$37,663)	\$0	\$0	\$0	\$0	\$0	
75	Other Purchases and Sales Subtotal	\$40,515,663	\$26,959,265	\$6,410,032	\$2,658,827	\$2,206,013	\$1,763,040	\$518,486	\$0	\$0	\$0	\$0	\$0	
76	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
77	Misc. Power Exp. Subtotal	\$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-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	\$706	\$94	\$83	\$152	\$206	\$50	\$121	\$0	\$0	\$0	\$0	\$0	\$0
80 Wind REC Subtotal	\$706	\$94	\$83	\$152	\$206	\$50	\$121	\$0	\$0	\$0	\$0	\$0	\$0
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
84 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$40,516,369	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607						
86 Adjusted Actual Net Expense	\$75,894,782	\$25,902,382	\$26,307,940	\$17,844,862	\$14,672,658	(\$9,886,049)	\$1,021,800						

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

Retail Sales - MWh	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD
Total Billed Sales	654,379	430,809	574,354	432,286	439,756	433,962	-	-	-	-	-	-	2,965,546
Deduct Prior Month Unbilled	(332,886)	(295,162)	(259,208)	(196,604)	(190,424)	(184,152)	-	-	-	-	-	-	(1,458,436)
Add Current Month Unbilled	295,162	259,208	196,604	190,424	184,152	197,396	-	-	-	-	-	-	1,322,946
Total Retail Sales	616,655	394,855	511,750	426,106	433,484	447,206	-	-	-	-	-	-	2,830,056
Test Year Retail Sales	525,841	468,209	497,280	424,008	430,810	426,095	482,343	496,837	422,137	448,917	469,061	544,515	2,772,243
Difference from Test Year	90,814	(73,354)	14,470	2,098	2,674	21,111							57,813
Production Rate - \$/MWh	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	
Total Revenue Credit - \$	\$1,137,899	(\$919,126)	\$181,309	\$26,288	\$33,505	\$264,521	\$0	\$0	\$0	\$0	\$0	\$0	\$724,396