

Avista Corp
ERM Authorized Expense and Retail Sales (Annual)
Based on Pro forma January - December 2025 2026
12 Month-ending 6/30/23 Historic Normalized Loads

REVISED 01-25-2024

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	\$180,305,257	\$15,007,090	\$15,278,769	\$14,210,599	\$16,076,308	\$16,052,828	\$15,741,998	\$15,224,231	\$15,135,045	\$14,656,818	\$14,786,728	\$14,005,739	\$14,129,104
Account 501 - Thermal Fuel wo Colstrip	\$7,363,628	\$626,905	\$605,458	\$800,007	\$520,913	\$59,043	\$428,486	\$691,268	\$718,101	\$797,150	\$783,787	\$741,080	\$591,430
Account 547 - Natural Gas Fuel	\$150,002,697	\$20,346,704	\$13,389,933	\$13,510,668	\$7,729,895	\$4,644,515	\$4,343,187	\$10,015,728	\$14,269,948	\$13,940,198	\$12,568,174	\$17,368,683	\$17,875,063
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	\$28,330,696	\$2,390,746	\$2,345,006	\$2,345,175	\$2,334,738	\$2,326,505	\$2,317,374	\$2,346,176	\$2,381,517	\$2,376,615	\$2,389,482	\$2,382,529	\$2,394,832
Account 456 - Other Revenue	-\$12,037,582	-\$1,144,733	-\$1,601,182	-\$1,219,731	-\$549,762	-\$768,840	-\$909,936	-\$970,012	-\$874,316	-\$825,146	-\$743,755	-\$993,131	-\$1,437,040
Account 447 - Sale for Resale wo Colstrip	-\$90,854,553	-\$5,107,972	\$1,502,586	-\$3,954,384	-\$9,566,350	-\$15,667,920	-\$6,476,016	-\$15,596,617	-\$9,009,871	-\$12,430,490	-\$4,827,802	-\$7,154,399	-\$2,565,317
Power Supply Expense	\$263,709,829	\$32,168,713	\$31,570,545	\$25,742,307	\$16,595,715	\$6,696,104	\$15,495,067	\$11,760,749	\$22,670,398	\$18,565,118	\$25,006,589	\$26,400,477	\$31,038,047
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	\$227,514,434	\$29,747,264	\$28,981,753	\$23,255,662	\$13,878,812	\$3,840,260	\$12,071,831	\$8,101,073	\$19,160,628	\$15,243,349	\$21,803,507	\$23,484,447	\$27,945,848

Washington Allocation:

	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Account 447 - Sale for Resale wo Colstrip	\$ (90,854,553)	\$ (5,107,972)	\$ 1,502,586	\$ (3,954,384)	\$ (9,566,350)	\$ (15,667,920)	\$ (6,476,016)	\$ (15,596,617)	\$ (9,009,871)	\$ (12,430,490)	\$ (4,827,802)	\$ (7,154,399)	\$ (2,565,317)
Account 456 - Other Revenue	\$ (12,037,582)	\$ (1,144,733)	\$ (1,601,182)	\$ (1,219,731)	\$ (549,762)	\$ (768,840)	\$ (909,936)	\$ (970,012)	\$ (874,316)	\$ (825,146)	\$ (743,755)	\$ (993,131)	\$ (1,437,040)
Account 456 - Transmission Revenue (Syst	\$ (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	##### \$ (8,671,957)	\$ (2,685,191)	\$ (7,658,563)	\$ (12,830,818)	\$ (19,290,408)	\$ (10,806,991)	\$ (20,224,108)	\$ (13,391,760)	\$ (16,575,209)	\$ (8,772,442)	\$ (11,061,363)	\$ (7,092,360)	
WA Allocation: @ 64.40	\$ (89,555,394)	\$ (5,584,741)	\$ (1,729,263)	\$ (4,932,115)	\$ (8,263,047)	\$ (12,423,022)	\$ (6,959,702)	\$ (13,024,326)	\$ (8,624,294)	\$ (10,674,434)	\$ (5,649,453)	\$ (7,123,518)	\$ (4,567,480)
Account 456030 Directly Assigned Washingl	\$ (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	\$ (89,683,963)	\$ (5,595,455)	\$ (1,739,977)	\$ (4,942,829)	\$ (8,273,761)	\$ (12,433,737)	\$ (6,970,416)	\$ (13,035,040)	\$ (8,635,008)	\$ (10,685,149)	\$ (5,660,167)	\$ (7,134,232)	\$ (4,578,194)
Account 501 - Thermal Fuel wo Colstrip	\$ 7,363,628	\$ 626,905	\$ 605,458	\$ 800,007	\$ 520,913	\$ 59,043	\$ 428,486	\$ 691,268	\$ 718,101	\$ 797,150	\$ 783,787	\$ 741,080	\$ 591,430
Account 547 - Natural Gas Fuel	\$150,002,697	\$20,346,704	\$13,389,933	\$13,510,668	\$7,729,895	\$4,644,515	\$4,343,187	\$10,015,728	\$14,269,948	\$13,940,198	\$12,568,174	\$17,368,683	\$17,875,063
Account 555 - Purchased Power	\$180,305,257	\$15,007,090	\$15,278,769	\$14,210,599	\$16,076,308	\$16,052,828	\$15,741,998	\$15,224,231	\$15,135,045	\$14,656,818	\$14,786,728	\$14,005,739	\$14,129,104
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	\$ 28,330,696	\$ 2,390,746	\$ 2,345,006	\$ 2,345,175	\$ 2,334,738	\$ 2,326,505	\$ 2,317,374	\$ 2,346,176	\$ 2,381,517	\$ 2,376,615	\$ 2,389,482	\$ 2,382,529	\$ 2,394,832
Total Expense	\$366,601,964	\$38,421,418	\$31,669,140	\$30,916,422	\$26,711,827	\$23,132,864	\$22,881,019	\$28,327,378	\$32,554,585	\$31,820,754	\$30,578,146	\$34,548,006	\$35,040,404
WA Allocation: @ 64.40	\$236,091,665	\$24,743,393	\$20,394,926	\$19,910,176	\$17,202,417	\$14,897,565	\$14,735,376	\$18,242,831	\$20,965,153	\$20,492,566	\$19,692,326	\$22,248,916	\$22,566,020
Directly Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total WA Electric Expense	\$236,091,665	\$24,743,393	\$20,394,926	\$19,910,176	\$17,202,417	\$14,897,565	\$14,735,376	\$18,242,831	\$20,965,153	\$20,492,566	\$19,692,326	\$22,248,916	\$22,566,020
Total Power Supply Base - Washington	\$146,407,702	\$19,147,939	\$18,654,949	\$14,967,347	\$8,928,656	\$2,463,828	\$7,764,960	\$5,207,791	\$12,330,145	\$9,807,417	\$14,032,159	\$15,114,684	\$17,987,827

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 2026 Retail Revenue Credit Rate \$25.40/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.