

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-25_____

EXH. KMH-2

KEVIN M. HOLLAND

REPRESENTING AVISTA CORPORATION

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1 555 Purchased Power	\$233,169,193	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$18,139,419	\$16,150,805	\$15,043,355
2 447 Sale for Resale	(\$229,577,209)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	(\$13,264,153)	(\$21,742,218)	(\$16,458,393)	(\$14,517,331)	(\$14,588,182)
3 501 Thermal Fuel	\$40,244,944	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$3,353,469	\$3,973,429	\$4,211,263	\$4,013,855	\$3,724,975	\$3,702,900
4 547 CT Fuel	\$111,227,169	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$7,985,983	\$6,729,712	\$9,740,078	\$12,068,628
5 456 Transmission Revenue	(\$39,593,578)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	(\$2,950,571)	(\$3,157,406)	(\$3,361,509)	(\$3,357,968)
6 565 Transmission Expense	\$22,557,222	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$1,780,711	\$2,773,036	\$2,197,137	\$2,227,626
7 557 Broker Fees	\$732,902	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$29,942	\$234,558	\$56,782	\$32,831
8 Adjusted Actual Net Expense	\$138,760,643	\$45,091,909	\$4,257,175	\$4,328,136	\$4,623,672	\$4,621,006	\$1,189,200	\$10,242,649	\$16,232,766	\$6,779,222	\$12,274,781	\$13,990,937	\$15,129,190 ✓
AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9 555 Purchased Power	\$119,846,405	\$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	(\$135,113,308)	(\$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	\$33,085,298	\$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	\$109,079,221	\$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	(\$31,206,344)	(\$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	\$17,856,900	\$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	\$602,328	\$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	(\$6,308,126)	(\$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	\$107,842,374	\$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	\$30,918,269	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$2,729,705)	\$517,570	(\$3,007,753)	\$12,421,588	\$8,281,031	\$1,414,462	\$1,601,972	\$989,485	\$2,992,007 ✓
20 Resource Optimization - Subtotal	\$8,748,190	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)	\$145,222	(\$53,125)	(\$65,882)	\$2,161,273	\$658,077
21 Adjusted Net Expense	\$39,666,459	\$32,723,755	(\$10,715,526)	(\$8,469,356)	(\$2,577,931)	\$923,739	(\$2,677,931)	\$12,335,187	\$8,426,253	\$1,361,337	\$1,536,090	\$3,150,758	\$3,650,084
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		\$21,447,149	(\$7,022,956)	(\$5,550,816)	(\$1,689,576)	\$605,419	(\$1,755,116)	\$8,084,482	\$5,522,566	\$892,220	\$1,006,753	\$2,065,007	\$2,392,265
24 Washington 100% Activity (Peak Cust Rebal)	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$1	\$0
25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$3,065,189)	(\$719,372)	(\$421,660)	\$199,089	\$20,837	\$141,251	\$65,732	(\$528,841)	(\$173,102)	(\$699,299)	(\$138,243)	(\$449,489)	(\$362,092) ✓
26 Net Power Cost (+) Surcharge (-) Rebate	\$22,932,503	\$20,727,777	(\$7,444,616)	(\$5,351,727)	(\$1,668,739)	\$746,670	(\$1,689,384)	\$7,555,778	\$5,349,621	\$192,921	\$868,510	\$1,615,519	\$2,030,173 ✓
28 Cumulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	\$6,262,695	\$7,009,365	\$5,319,981	\$12,875,759	\$18,225,380	\$18,418,301	\$19,286,811	\$20,902,330	\$22,932,503 ✓
input 10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	\$0	\$2,875,759	\$8,225,380	\$8,418,301	\$9,286,811	\$10,902,330	\$12,932,503
input 4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	\$2,262,695	\$3,009,365	\$1,319,981	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
input 0 to \$4M	0% 0%	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
check #-should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683	\$659,991	\$5,588,183	\$10,402,842	\$10,576,471	\$11,358,130	\$12,812,097	\$14,639,253
Deferral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	\$4,928,192	\$4,814,659	\$173,629	\$781,659	\$1,453,967	\$1,827,156
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$14,639,253)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369	(\$373,335)	\$844,692	(\$4,928,192)	(\$4,814,659)	(\$173,629)	(\$781,659)	(\$1,453,967)	(\$1,827,156)
Company Band Gross Margin Impact, Cumulative		\$8,072,778	\$7,328,316	\$5,965,717	\$5,131,347	\$5,504,682	\$4,659,990	\$7,287,576	\$7,822,538	\$7,841,830	\$7,928,681	\$8,090,233	\$8,293,250

R-04

R-01

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
501 FUEL-TONS														
31	Kettle Falls	479,313	56,818	55,520	61,523	36,821	-	7,798	33,157	44,842	44,045	40,607	49,411	48,771
32	Colstrip	866,030	93,761	84,341	74,993	66,458	16,045	24,738	70,656	84,785	91,424	86,576	74,628	97,625
501 FUEL-COST PER TON														
33	Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23		\$19.77	\$20.47	\$20.95	\$20.85	\$21.05	\$20.91	\$20.06
34	Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92	\$42.74	\$35.72	\$37.00	\$35.30	\$35.83	\$36.47	\$35.37	\$27.60
547 FUEL														
35	NE CT Gas/Oil-547213	\$32,643	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$9,425	\$2,694	\$227	\$2,410	\$3,646	\$3,497
36	Boulder Park-547216	\$2,305,827	\$479,532	\$253,038	\$110,486	\$234,363	\$128,757	\$142,934	\$205,497	\$218,381	\$265,762	\$269,077	(\$956)	(\$1,044)
37	Kettle Falls CT-547211	\$1,163,161	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$52,663	\$93,859	\$96,998	\$108,014	\$42,820	(\$7,507)	(\$7,094)
38	Coyote Springs2-547610	\$46,812,209	\$8,048,513	\$4,653,024	\$4,685,448	\$2,806,101	\$2,114,688	\$2,138,717	\$3,143,107	\$3,091,117	\$3,042,307	\$3,325,851	\$3,984,812	\$5,778,524
39	Lancaster-547312	\$33,185,279	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$492,545	\$1,656,682	\$2,202,226	\$2,518,414	\$2,462,868	\$686,356	\$2,904,492	\$4,988,284
40	Rathdrum CT-547310	\$27,728,050	\$6,085,506	\$3,519,798	\$4,193,050	\$1,386,390	\$138,853	\$38,590	\$1,833,732	\$1,860,076	\$2,106,805	\$2,403,198	\$2,855,591	\$1,306,461
41	Total 547 Fuel Expense	\$111,227,169	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$7,985,983	\$6,729,712	\$9,740,078	\$12,068,628
42	TOTAL NET EXPENSE	\$155,064,097	\$46,644,584	\$5,813,166	\$5,914,625	\$6,510,985	\$6,375,847	\$2,564,955	\$12,076,807	\$17,494,167	\$7,919,140	\$12,424,593	\$15,098,527	\$16,226,701
456 TRANSMISSION REVENUE														
43	456100 ED AN	(\$33,738,768)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	(\$3,080,552)	(\$2,925,700)	(\$2,549,291)	(\$3,122,661)	(\$2,681,637)	(\$2,409,360)	(\$2,680,467)	(\$2,886,800)	(\$2,873,753)
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	(\$63,360)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$63,360)	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$1,657,099)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	(\$148,500)	(\$82,188)	(\$132,830)	(\$139,102)	(\$145,697)	(\$138,768)	(\$143,080)
48	456130 ED AN - Ancillary Services Revenue	(\$1,162,363)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,682)	(\$109,407)	(\$105,722)	(\$90,286)	(\$82,779)	(\$87,478)	(\$92,672)
49	456017 ED AN - Low Voltage	(\$120,756)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)
50	456700 ED WA - Low Voltage	(\$147,704)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)
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)
52	Total 456 Transmission Revenue	(\$39,593,578)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	(\$2,950,571)	(\$3,157,406)	(\$3,361,509)	(\$3,357,968)
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$22,498,467	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$1,606,874	\$1,573,930	\$1,671,582	\$1,843,798	\$1,776,175	\$2,768,500	\$2,189,719	\$2,221,649
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$58,755	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$7,418	\$5,977
56	Total 565 Transmission Expense	\$22,557,222	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$1,780,711	\$2,773,036	\$2,197,137	\$2,227,626
557 Broker & Related Fees														
57	557170 ED AN	\$313,467	\$10,811	\$26,620	\$54,260	\$11,444	\$34,261	\$35,459	\$26,133	\$22,558	\$22,821	\$21,747	\$24,957	\$22,396
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$244,014	\$2,234	\$26,427	\$2,938	(\$3,211)	\$4,757	\$35,493	\$21,947	\$31,483	\$3,208	\$84,388	\$27,942	\$6,408
60	557167 ED AN	\$125,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,750	\$0	\$0
61	557018 ED AN	\$49,671	\$3,897	\$3,782	\$4,152	\$4,838	\$4,504	\$4,763	\$4,363	\$4,876	\$3,913	\$2,673	\$3,883	\$4,027
62	Total 557 ED AN Broker & Related Fees	\$732,902	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$29,942	\$234,558	\$56,782	\$32,831
Other Purchases and Sales														
63	Econ Dispatch-557010	\$27,364,237	\$3,443,708	\$1,863,528	\$6,289,480	\$1,005,518	\$1,215,688	\$1,636,560	\$1,313,168	\$1,478,545	\$1,545,855	\$1,844,581	\$1,968,270	\$3,759,336
64	Econ Dispatch-557150	(\$22,060,509)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	(\$638,272)	\$322,107	(\$242,765)	(\$2,013,128)	(\$2,980,307)	(\$1,767,089)	(\$583,893)	(\$977,973)	(\$3,093,913)
65	Gas Bookouts-557700	\$2,756,332	\$774,329	\$135,850	\$250,651	\$22,275	\$3,323	\$17,152	\$72,995	\$4,030	\$15,141	\$440,436	\$1,006,175	\$13,975
66	Gas Bookouts-557711	(\$2,756,332)	(\$774,329)	(\$135,850)	(\$250,651)	(\$22,275)	(\$3,323)	(\$17,152)	(\$72,995)	(\$4,030)	(\$15,141)	(\$440,436)	(\$1,006,175)	(\$13,975)
67	Intraco Thermal Gas-557730	\$15,305,952	\$2,611,710	\$692,998	\$572,887	\$357,941	\$348,228	\$664,048	\$2,132,566	\$2,136,435	\$1,668,723	\$1,976,845	\$1,140,554	\$1,003,017
68	Fuel DispatchFin-456010	\$2,182,923	\$550,289	\$1,334,906	\$25,769	\$14,250	(\$46,965)	(\$274,650)	(\$24,955)	\$104,005	(\$98,250)	(\$135,858)	\$466,643	\$267,739
69	Fuel Dispatch-456015	(\$12,842,192)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	(\$858,027)	(\$1,133,339)	(\$1,217,290)	(\$443,584)	(\$1,308,462)	(\$2,734,838)	(\$1,143,683)	(\$1,030,146)
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$504,705)	(\$33,455)	(\$32,864)	(\$42,325)	(\$52,680)	(\$43,265)	(\$43,437)	(\$39,290)	(\$54,568)	(\$51,960)	(\$24,966)	(\$41,063)	(\$44,832)
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-456730	(\$4,409,060)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	(\$264,873)	(\$95,416)	(\$85,717)	(\$407,840)	(\$305,316)	(\$172,279)
73	Fuel Bookouts-456711	\$1,306,466	\$525,541	\$13,490	\$22,292	\$11,247	\$3,699	\$23,454	\$9,223	\$0	\$22,519	\$299,256	\$375,745	\$0
74	Fuel Bookouts-456720	(\$1,306,466)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	(\$23,454)	(\$9,223)	\$0	(\$22,519)	(\$299,256)	(\$375,745)	\$0
75	Other Purchases and Sales Subtotal	\$5,036,646	\$404,547	\$1,851,438	\$228,312	\$151,709	\$406,104	\$329,743	(\$113,802)	\$145,110	(\$96,900)	(\$65,969)	\$1,107,432	\$688,922
76	Misc. Power Exp. Actual - 557160 ED AN	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0	\$0
77	Misc. Power Exp. Subtotal	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0	\$0
78	CCA Emission Expense - 509100 ED WA	\$1,022,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053,824	(\$30,858) ✓
79	CCA Emission Expense	\$1,022,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053,824	(\$30,858)

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
80 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 Wind REC Exp Actual 557395	\$991	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$112	\$127	\$87	\$17	\$13
82 Wind REC Subtotal	\$991	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$112	\$127	\$87	\$17	\$13
83 Peak Time Customer Rebates (WA Only)	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$1	\$0
84 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86 EWEB REC WA EIA 937 Compliance	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$1	\$0
87 Net Resource Optimization	\$8,748,190	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)	\$145,222	(\$53,125)	(\$65,882)	\$2,161,273	\$658,077
88 Adjusted Actual Net Expense	\$147,509,128	\$48,113,320	\$6,108,648	\$4,556,513	\$4,775,446	\$5,027,175	\$1,519,022	\$10,156,385	\$16,378,145	\$6,726,097	\$12,208,899	\$16,152,211	\$15,787,267

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2024

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413	458,399	409,123	412,926	483,283	529,715	506,267	443,270	463,279	567,784 ✓	5,878,163
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)	(220,003)	(183,949)	(194,363)	(202,286)	(243,552)	(224,489)	(196,169)	(212,849)	(254,504) ✓	(2,677,803)
Add Current Month Unbilled	260,999	227,025	220,003	183,949	194,363	202,286	243,552	224,489	196,169	212,849	254,504	260,133 ✓	2,680,321
Total Retail Sales	583,253	501,861	481,391	422,345	419,537	420,849	524,549	510,652	477,947	459,950	504,934	573,413 ✓	5,880,681
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	5,636,053
Difference from Test Year	57,412	33,652	(15,889)	(1,663)	(11,273)	(5,246)	42,206	13,815	55,810	11,033	35,873	28,898 ✓	244,628
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 - \$	\$719,372	\$421,660	(\$199,089)	(\$20,837)	(\$141,251)	(\$65,732)	\$528,841	\$173,102	\$699,299	\$138,243	\$449,489	\$362,092 ✓	\$3,065,189

R-04