# BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-25\_\_\_\_

EXH. KMH-2

KEVIN M. HOLLAND

REPRESENTING AVISTA CORPORATION

Exh. KMH-2 December 2024 ERM Report Page 1 of 5

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

MMRC01A CTULA         Tub.         Jan. 24         Kay. 24	No.														
2         4.2 <th2.2< th="">         2         <th2.2< th=""></th2.2<></th2.2<>		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
3       9.1	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
4         4         91         92.007         100         93.074.00         93.074.00         97.776.00         97.	2	147 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)
5         46         47         183.96.57.00         183.94.87.00 </td <td>3</td> <td>501 Thermal Fuel</td> <td>\$40,244,944</td> <td>\$4,419,464</td> <td>\$4,123,045</td> <td>\$3,817,132</td> <td>\$3,057,279</td> <td>\$733,455</td> <td>\$1,114,678</td> <td>\$3,353,469</td> <td>\$3,973,429</td> <td>\$4,211,263</td> <td>\$4,013,855</td> <td>\$3,724,975</td> <td>\$3,702,900</td>	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
6         6         50.7 monume income income         51.7 monume         51.8 monum <th< td=""><td>4</td><td>547 CT Fuel</td><td>\$111,227,169</td><td>\$21,574,355</td><td>\$12,617,001</td><td>\$13,274,499</td><td>\$4,996,584</td><td>\$2,934,591</td><td>\$4,030,212</td><td>\$7,487,846</td><td>\$7,787,680</td><td>\$7,985,983</td><td>\$6,729,712</td><td>\$9,740,078</td><td>\$12,068,628</td></th<>	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
7         9 Packar Fass	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)
8         Adjusted Actual Nat Expanse         \$133,789,433         \$44,287,775         \$143,88,378         \$44,223,727         \$143,282,786         \$16,779,222         \$12,274,781         \$133,986,377         \$151,986,377           Autorice Merse         \$110,700,7257         \$110,750,756         \$100,770,756         \$100,770,756         \$100,770,756         \$100,770,756         \$100,770,756         \$100,770,756         \$100,770,756         \$100,770,756         \$100,770,757         \$50,770,767         \$50,770,976         \$10,770,756         \$100,770,777         \$10,770,766         \$100,770,777         \$10,770,766         \$100,770,777         \$10,770,766         \$100,770,777         \$10,770,776         \$10,770,776         \$10,770,777         \$10,770,766         \$10,777,777         \$10,770,766         \$10,777,777         \$10,780,766         \$10,777,776         \$10,780,766         \$10,777,776         \$10,780,766         \$10,800,776         \$11,480,775         \$1,480,775         \$1,480,775         \$1,480,775         \$1,480,775         \$1,480,775         \$1,480,775         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75         \$1,480,75 <td>6</td> <td>565 Transmission Expense</td> <td></td> <td></td> <td></td> <td>\$1,687,036</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$1,780,711</td> <td></td> <td></td> <td>\$2,227,626</td>	6	565 Transmission Expense				\$1,687,036						\$1,780,711			\$2,227,626
AllTHORE2D NET EXPENSE SYSTEM         YD         Junc2         Feb24         Mar/24         Augr24         Junc24	-														\$32,831
9         96         56 Purchased Power         \$119,444.05         \$10,009,000         \$10,0	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 🗸
9         96         56 Purchased Power         \$119,444.05         \$10,009,000         \$10,0															
10       47 Sale for Resule       (\$135,113,00)       (\$15,77,169)       (\$15,007,79)       (\$14,717,70)       \$(\$15,007,79)       (\$14,717,70)       \$(\$15,007,79)       (\$14,717,70)       \$(\$15,007,79)       (\$14,717,70)       \$(\$15,007,79)       \$(\$14,717,70)       \$(\$15,007,79)       \$(\$14,717,70)       \$(\$15,007,79)       \$(\$14,717,70)       \$(\$15,007,79)       \$(\$14,717,70)       \$(\$15,007,79)       \$(\$14,717,70)       \$(\$15,007,79)       \$(\$14,717,70)       \$(\$15,007,79)       \$(\$14,717,70)       \$(\$15,007,79)       \$(\$14,717,70)       \$(\$15,007,79)       \$(\$14,717,70)       \$(\$15,007,79)       \$(\$14,400,75)       <		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
11       511 Thermal Fuel       \$33.08.2.88       \$3.2.82.6.26       \$2.2.87.377       \$3.31.770       \$3.17.800       \$3.17.800       \$3.2.8.6.80       \$3.2.8.6.80       \$2.2.82.00.23       \$2.2.86.300       \$2.2.87.177       \$3.31.7700       \$2.73.88       \$3.347.700       \$3.04.77	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
12       5100,079,221       513,686,651       \$10,006,695       \$9,99,711       \$3,467,709       \$8,782,325       \$11,217,226       \$10,004,420       \$7,80,708       \$10,000,691       \$11,110,25         3 667 Trammisson Expense       \$17,865,000       \$1,488,075       \$1,480,075       \$1,480,075       \$1,480,075       \$1,480,075       \$1,480,075       \$1,480,0	10	147 Sale for Resale		(\$11,577,159)	. ,	(\$9,185,147)	(\$10,604,610)				(\$14,517,520)		(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
13       46       Transmison Rownue       (\$31,00,3.44)       (\$2,287,0.03)       (\$2,203,3.02)       (\$2,773,4.03)       (\$2,203,3.02)       (\$31,027,4.44)       (\$31,027,4.44)       (\$31,027,4.44)       (\$31,027,4.44)       (\$31,027,4.44)       (\$31,027,4.44)       (\$31,027,4.44)       (\$31,027,4.44)       (\$31,027,4.44)       (\$31,027,4.44)       (\$31,027,4.44)       (\$31,027,4.44)       \$50,114       \$50,1127															\$2,731,887
14       65       Transmission Expension       \$1,480,075															\$13,110,257
15       55       750 Product FreesOther Expenses       360,222       550,194       550,197       550,197,190       551,7750       553,467,760       550,467,760       550,467,760       550,467,760       550,467,760       550,467,760       550,467,760       550,467,760       550,467,760       550,467,760       550,467,760       551,777       551,777       551,777       551,777       551,777       551,777       551,777       551,777       551,777       552,478       55,547       55,547       55,547       55,547       55,547       55,547       55,547       55,547       55,547       55,547       55,547       55,547					. ,			. ,					. ,		(\$2,383,151)
16       465 Other Revenue       (65.0.0.1.20)       (58.7.0.20)       (58.0.7.7.53)       (58.0.7.7.53)       (58.0.7.7.53)       (58.0.20.1.10)       (58.7.0.20)       (58.7.0.20)       (58.0.7.7.53)       (58.0.7.7.53)       (58.0.20.1.10)       (58.7.0.20)       (58.0.20.1.10)		•													
17       Settlement-Adjustment       50       510,272,00       511,271,12       510,272,00       510,773       512,272,750       511,774       540,507,753       512,221,588       542,421,588       553,125       54,342,753       510,174       540,627,337       551,774       550,577       552,3751       512,323,161       54,342,522       (455,850,00       55,350,00       55,350,00       55,350,00       55,350,00       55,350,00       55,350,00       55,350,00       55,350,00       55,350,00       55,350,00       55,350,00       55,350,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55,357,00       55															
11         Authorized Net Expense         \$107,42,374         \$15,389,565         \$16,824,174         \$13,025,689         \$7,353,377         \$4,103,436         \$4,196,953         \$52,175,393         \$7,951,735         \$53,047,60         \$10,072,209         \$13,001,452         \$12,171,19           19         Actual - Authorized Net Expense         \$30,916,269         \$22,970,244         \$15,255,699         \$517,570         \$30,307,753         \$12,421,588         \$82,81,031         \$14,4462         \$16,01,972         \$999,485         \$2,920,00           20         Resource Optimization - Subtotal         \$8,748,190         \$30,21,411         \$11,851,473         \$228,377         \$151,774         \$460,619         \$232,922,01         \$153,233         \$11,361,337         \$11,362,337         \$11,362,351         \$11,361,351         \$11,361,351         \$11,362,351         \$11,362,351         \$11,362,351         \$11,361,351													. ,		
Actual - Authorized Net Expense         \$30,918,269         \$22,702,344         (\$12,266,999)         (\$8,697,733)         \$51,770         (\$3,007,753)         \$12,421,588         \$6,84,01)         \$14,44,62         \$1,601,872         \$989,465         \$2,92,00           Pessurce Optimization - Subtolal         88.748,190         \$3,021,411         \$1,851,473         \$228,377         \$151,774         \$466,169         \$32,02,27         \$18,452,23         \$1,31,317         \$1,566,090         \$3,50,708         \$33,650,082           21         Adjusted Net Expense         \$33,666,459         \$52,723,755         \$(\$10,715,526)         \$(\$8,469,356)         \$52,577,331)         \$12,335,187         \$84,262,33         \$1,361,337         \$1,566,090         \$3,50,708         \$3,560,090           22         Washington Allocation	17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Persource Optimization - Subtolal         88,748,190         \$3,021,411         \$1,851,473         \$228,377         \$151,774         \$406,169         \$329,822         (\$85,412)         \$1,851,873         \$1,516,738         \$5,660,00           21         Adjusted Net Expense         \$30,666,459         \$32,723,755         \$(\$10,715,526)         \$(\$8,469,356)         \$22,577,311         \$922,739         \$12,335,167         \$84,26,253         \$1,361,337         \$1,536,000         \$3,150,758         \$3,660,000           22         Washington Nare	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
21       Adjusted Net Expense       \$39,666,459       \$32,723,755       \$\$10,715,526)       \$\$2,677,931       \$92,3739       \$\$2,677,931)       \$12,335,187       \$84,26,253       \$1,361,337       \$1,536,090       \$3,150,758       \$5,6400         22       Washington Allocation       65,54%       665,54%<	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
22         Washington Allocation         66.54%         66.54%         65.54%	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
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       \$23,9226         24       Washington 100% Activity (Peak Cust Rebat       \$2295       \$00       \$0       \$0       \$10       \$157       \$0       \$0       \$1       \$2,052,007       \$2,082,007       \$10,02,010       \$11,1251       \$565,732       (\$52,841)       \$(\$173,102)       (\$699,299)       \$(\$138,243)       \$(\$449,409)       \$2,082,001,174       \$10,002,000       \$10,002,002       \$5,331,277       \$17,651,778       \$5,319,981       \$12,875,759       \$18,225,380       \$18,416,301       \$19,286,811       \$10,002,303       \$22,932,603         26       Cumulative Balance       \$20,727,777       \$13,283,161       \$7,931,434       \$52,262,695       \$7,009,365       \$5,319,981       \$18,275,759       \$18,225,380       \$18,416,301       \$19,286,811       \$10,002,303       \$22,932,603         input       10,000,000 not µ0       90% 90%       \$10,727,777       \$3,283,161       \$0       \$0       \$0       \$2,875,759       \$18,225,380       \$18,418,301       \$19,286,811       \$10,002,303       \$22,922,92,92,92,92,92,92,92,92,92,92,92,	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 🗸
24       Washington 100% Activity (Peak Cust Rebal       \$225       \$0       \$0       \$0       \$0       \$0       \$10       \$117       \$157       \$0       \$0       \$1       \$2         25       (+) Surcharge (-) Rebale       \$(\$3,065,189)       \$(\$719,372)       \$(\$421,660)       \$199,089       \$20,837       \$141,251       \$65,732       \$(\$528,841)       \$(\$173,102)       \$(\$699,299)       \$(\$138,243)       \$(\$449,499)       \$(\$420,610)         25       (+) Surcharge (-) Rebale       \$22,832,503       \$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       \$1,615,619       \$2,030,17         26       Cumulative Balance       \$20,727,777       \$13,283,161       \$7,931,434       \$6,262,695       \$7,009,365       \$5,319,981       \$12,875,759       \$18,245,301       \$19,286,811       \$10,902,330       \$12,932,50         input       10.000,000 and up       90% 90%       \$10,727,777       \$3,283,161       \$0       \$0       \$0       \$2,875,759       \$8,225,380       \$8,418,301       \$9,286,811       \$10,902,330       \$12,932,50         input       10.000,000 to \$10M       50% 75%       \$6,000,000       \$4,000,000	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%
WA Retail Revenue Adjustment (+) Surcharge (-) Rebate         (\$3,065,189)         (\$719,372)         (\$421,660)         \$199,089         \$20,837         \$141,251         \$65,732         (\$173,102)         (\$699,299)         (\$138,243)         (\$449,489)         (\$362,08)           25         (+) 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         \$2,00,07           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         \$10,002,330         \$22,932,503           input         10,000,000 and up         90%         90%         \$10,727,777         \$3,283,161         \$0         \$0         \$0         \$2,875,759         \$8,225,380         \$8,418,301         \$9,286,811         \$10,902,330         \$12,932,503           input         0,00,000         \$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         \$4,00	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 🗸
25       (+) Surcharge (-) Rebate       (S3.005,169)       (S/19,3/2)       (S421,600)       S199,099       S20,837       S141,251       S65,732       (S3.26,341)       (S17,102)       (S099,299)       (S13,8,243)       (S449,499)       (S40,403,00)         26       Net Power Cost (+) Surcharge (-) Rebate       \$22,932,503       \$20,727,777       (\$7,444,616)       (\$5,51,727)       (\$1,668,739)       \$746,670       (\$1,689,384)       \$7,555,778       \$5,5349,621       \$192,921       \$868,510       \$1,615,519       \$22,932,503         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       \$8,418,301       \$9,286,811       \$10,902,330       \$12,932,50         input       10,000,000 and up       90%       90%       \$10,727,777       \$3,283,161       \$0       \$0       \$0       \$2,875,759       \$8,225,380       \$8,418,301       \$9,286,811       \$10,902,330       \$12,932,50         input       0,000,000       \$4,000,000       \$4,000,000       \$4,000,000       \$4,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$4,000,000       \$4,000,000       \$4,000,000       \$4,000,000       \$4,000,000       <	24	Washington 100% Activity (Peak Cust Rebat	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$1	\$0
28       Net Power Cost (+) Surcharge (-) Rebate       444444       44444 <th></th> <th></th> <th>(\$3,065,189)</th> <th>(\$719,372)</th> <th>(\$421,660)</th> <th>\$199,089</th> <th>\$20,837</th> <th>\$141,251</th> <th>\$65,732</th> <th>(\$528,841)</th> <th>(\$173,102)</th> <th>(\$699,299)</th> <th>(\$138,243)</th> <th>(\$449,489)</th> <th>(\$362,092) ✓</th>			(\$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) ✓
input       10,000,000       and up       90%       90%       \$10,727,777       \$3,283,161       \$0       \$0       \$0       \$2,875,759       \$8,225,380       \$8,418,301       \$9,286,811       \$10,902,330       \$12,932,50         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       \$6,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$6,000,000       \$4,000,000 <td< th=""><th>26</th><th>Net Power Cost (+) Surcharge (-) Rebate</th><th>\$22,932,503</th><th>\$20,727,777</th><th>(\$7,444,616)</th><th>(\$5,351,727)</th><th>(\$1,668,739)</th><th>\$746,670</th><th>(\$1,689,384)</th><th>\$7,555,778</th><th>\$5,349,621</th><th>\$192,921</th><th>\$868,510</th><th>\$1,615,519</th><th>\$2,030,173 🗸</th></td<>	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 🗸
input       4,000,000       to \$10M       50%       75%       \$6,000,000       \$3,931,434       \$2,262,695       \$3,009,365       \$1,319,981       \$6,000,000	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 <b>V</b>
input       4,000,000       to \$10M       50%       75%       \$6,000,000       \$3,931,434       \$2,262,695       \$3,009,365       \$1,319,981       \$6,000,000	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       0 to \$4M       0% 0%       \$4,000,000 <th< td=""><td>•</td><td>· · · ·</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	•	· · · ·													
check #-should be zero         S         R         \$0 <td>input</td> <td></td> <td>\$6,000,000</td> <td></td>	input													\$6,000,000	
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       \$\$373,335       \$844,692       \$4,928,192       \$4,814,659       \$173,629       \$781,659       \$1,453,967       \$1,827,15         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)       \$(\$14,53,967)       \$1,827,155         Company Band Gross Margin Impact,       \$8,072,778       \$7,328,316       \$5,965,717       \$5,131,347       \$5,504,682       \$4,659,990       \$7,822,538       \$7,841,830       \$7,928,681       \$8,090,233       \$8,293,25	input														\$4,000,000 🗸
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       \$1,827,15         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)       (\$1,453,967)       \$1,827,15         Company Band Gross Margin Impact,       \$8,072,778       \$7,328,316       \$5,965,717       \$5,131,347       \$5,504,682       \$4,659,990       \$7,822,538       \$7,844,830       \$7,928,681       \$8,090,233       \$8,293,25		check #-should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Roll         Roll <th< td=""><td>Deferr</td><td>al Amount, Cumulative (Customer)</td><td></td><td>\$12,654,999</td><td>\$5,954,845</td><td>\$1,965,717</td><td>\$1,131,348</td><td>\$1,504,683</td><td>\$659,991</td><td>\$5,588,183</td><td>\$10,402,842</td><td>\$10,576,471</td><td>\$11,358,130</td><td>\$12,812,097</td><td>\$14,639,253 🗸</td></th<>	Deferr	al 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 🗸
Company Band Gross Margin Impact, \$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 \$8.293.25	Deferr	al 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	<u>\$1,827,156</u> ✓
	Acct	57280 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)
				\$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

Line

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

Exh. KMH-2 December 2024 ERM Report Page 2 of 5

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
	555 PURCHASED POWER													
1	Short-Term Purchases	\$79,505,418	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$1,809,784	\$2,231,903	\$5,692,767	\$6,421,219	\$4,865,126	\$5,061,425	\$2,576,925	\$1,543,316
2	Chelan County PUD (Rocky Reach Slice)	\$16,085,556	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463
3	Chelan County PUD (Rocky Reach Slice)	\$21,068,640	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720
4	Douglas County PUD (Wells Settlement)	\$526,614	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$48,871	\$122,912	\$111,854	\$25,741	\$27,271	\$40,611	\$20,301
5	Douglas County PUD (Wells)	\$1,024,044	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337
6	Grant County PUD (Priest Rapids/Wanapum)	\$34,422,621	\$2,880,764	\$2,880,764	\$3,027,311	\$2,587,670	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764
7	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Inland Power & Light - Deer Lake	\$11,541	\$984	\$1,316	\$1,177	\$994	\$771	\$959	\$869	\$959	\$835	\$762	\$994	\$921
9	Small Power	\$1,216,203	\$112,666	\$173,430	\$147,496	\$148,946	\$130,873	\$126,790	\$103,647	\$28,537	\$29,060	\$46,298	\$79,181	\$89,279
10	Clearwater Wind III, LLC	\$4,626,157	\$0	\$0	\$0	\$0	\$0	\$0	\$179,212	\$678,327	\$892,601	\$885,039	\$952,748	\$1,038,230
11	City of Spokane-Upriver	\$2,477,413	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$150,662	\$3,811	\$0	\$176	\$31,719	\$185,388	\$268,174
12	City of Spokane - Waste-to-Energy	\$6,384,628	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$624,247	\$616,798	\$542,465	\$570,021	\$448,391	\$622,632
13	East, South, Quincy Columbia Basin Irrigation Dist	\$875,747	\$0	\$0	\$0	\$95,837	\$158,391	\$176,738	\$172,637	\$182,005	\$52,667	\$37,472	\$0	\$0
14	Rathdrum Power, LLC (Lancaster PPA)	\$28,940,609	\$2,591,265	\$2,669,858	\$2,580,604	\$2,171,062	\$2,153,837	\$2,386,042	\$2,490,014	\$2,546,830	\$2,519,982	\$2,154,420	\$2,286,528	\$2,390,167
15	Palouse Wind	\$22,042,388	\$1,909,342	\$1,905,419	\$1,925,508	\$2,267,563	\$2,248,489	\$1,729,961	\$1,134,661	\$1,243,494	\$1,475,364	\$1,933,895	\$2,278,656	\$1,990,036
16	Rattlesnake Flat, LLC	\$12,552,814	\$748,437	\$1,026,933	\$1,138,070	\$1,337,067	\$1,425,625	\$1,110,347	\$799,827	\$982,285	\$903,041	\$1,084,312	\$1,130,035	\$866,835
17	WPM Ancillary Services	\$1,162,363	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$82,779	\$87,478	\$92,672
18	Non-Mon. Accruals	\$246,437	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$161,722	\$21,586	\$58,508
19	Total 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

(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

				A . F . A . A . T A			<b>*</b> • • • • • • • • •	A	*** *** ***	A . E . E . A . A	A40 550 070	A 4 A 4 A 7 A 7 A 7 A 7 A 4 A 7 A 4 A 4		<b>*</b> • • • • • • • <b>• •</b> •
		\$5000 \$215,086,593	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$14,264,289	\$14,251,678	\$16,498,126	\$15,523,043	\$16,550,978	\$16,494,723	\$15,368,826	\$14,644,272
	5	5030 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5	5200 \$2,561,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,380,536	\$0	\$0	\$181,309	\$0
	5	5312 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5	5313 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5	5380 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5	\$5550 \$246,437	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$161,722	\$21,586	\$58,508
	5	5700 \$4,537,635	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$330,236	\$283,625	\$362,448	\$251,717	\$177,080	\$50,481
	5	5710 \$1,162,363	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$82,779	\$87,478	\$92,672
	5	5740 \$9,669,124	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$51,755	\$568,191	\$697,275	\$464,581	\$1,155,831	\$319,548	\$201,795
		(\$94,804)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723)	(\$9,665)	(\$9,887)	(\$8,665)	(\$7,353)	(\$5,022)	(\$4,373) 🗸
	WNP3 Mid	Point \$0	-	-	-	-		-	-	-	-	-	-	-
		\$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
		Check	(\$0.70)	(\$1.15)	\$0.12	\$0.15	\$0.37	(\$0.29)	\$0.44	(\$0.55)	(\$0.72)	(\$0.86)	(\$0.03)	(\$0.23)
	447 SALES FOR RESALE													
~~~		(\$ 105 070 010)	(004 005 045)	(000 000 000)	(****	(0.40.077.074)	(00.000.000)	(0.4.0.00.4.4.05)	(****	(00 705 000)	(****	(0.4.0. 4.4.0. 70.0.)	(044 004 500)	(044 040 440)
	Short-Term Sales	(\$185,273,948)	(\$24,625,315)	,	(, , , , , , , , , , , , , , , , , , ,	(\$12,977,271)	(\$9,630,866)	(\$13,284,165)	(\$12,690,647)	(,	(\$18,104,010)	,	( ,	( ,
21	Nichols Pumping Index Sale	(\$2,780,258)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	(\$71,388)	(\$265,164)	(\$181,090)	(\$203,336)	(\$211,355)	(\$149,025)	(\$176,726)
22	Sovereign Power/Kaiser Load Following	(\$89,205)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	(\$13,209)	(\$12,462)	(\$12,341)	\$0	\$0	\$0	\$0	\$0
23	Pend Oreille DES	(\$495,806)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	(\$49,178)	(\$47,543)	(\$32,392)	(\$26,049)	(\$23,966)	(\$38,188)	(\$39,982)	(\$43,123)
24	Merchant Ancillary Services	(\$40,937,992)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	(\$2,790,070)	(\$2,396,725)	(\$2,720,223)
25	Total 447 Sales 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)

447 SALES FOR RESALE

1.5.

44	7000	(\$123,814,793)	(\$24,238,221)	(\$18,024,859)	(\$16,399,958)	(\$8,420,965)	(\$5,414,026)	(\$8,857,965)	(\$8,718,336)	(\$4,927,661)	(\$13,075,935)	(\$7,247,571)	(\$3,532,776)	(\$4,956,520)
Solar Select Generation Priced at Powerdex		\$1,583,799	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$141,313	\$25,483	<mark>\$15,548</mark> ✔
44	7100	(\$25,188,640)	\$9,312,840	(\$3,384,888)	(\$4,368,263)	(\$2,355,184)	(\$2,010,208)	(\$3,183,520)	(\$1,399,164)	(\$2,332,812)	(\$2,875,080)	(\$3,247,726)	(\$5,670,411)	(\$3,674,224)
44	7150	(\$31,224,615)	(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	(\$1,635,892)	(\$725,250)	(\$2,111,168)	(\$1,905,733)	(\$1,839,795)	(\$2,483,329)	(\$1,856,468)	(\$2,192,660)
44	7700	(\$3,041,536)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	(\$268,454)	(\$393,084)	(\$302,741)	(\$396,382)	(\$368,736)	(\$298,530)	(\$88,650)
44	7710	(\$1,162,363)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,006)	(\$110,083)	(\$105,722)	(\$90,286)	(\$82,779)	(\$87,478)	(\$92,672)
44	7720	(\$40,937,992)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	(\$2,790,070)	(\$2,396,725)	(\$2,720,223)
44	7740	(\$5,791,069)	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$709,754)	(\$433,387)	(\$530,584)	(\$583,790)	(\$218,357)	(\$379,495)	(\$700,426)	(\$878,781)
		\$0	\$0	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
		(\$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)	(, ,, , ,
		Check	(\$0.37)	\$0.41	\$0.70	\$0.26	\$0.93	\$0.12	(\$0.93)	\$0.65	(\$0.40)	(\$0.46)	(\$0.34)	(\$0.71) 🗸
501 FUEL-DOLLARS														
26 Kettle Falls Wood-501110		\$9,560,527	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$19,515	\$154,186	\$678,858	\$939,386	\$918,402	\$854,818	\$1,033,184	\$978,565
27 Kettle Falls Gas-501120		\$15,252	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$2,592	\$1,252	\$551	\$1,165	\$893	\$4,552	\$4,214
28 Colstrip Coal-501140		\$30,219,561	\$3,269,730	\$3,039,248	\$2,645,888	\$2,320,700	\$685,720	\$883,755	\$2,614,578	\$2,992,711	\$3,275,645	\$3,157,664	\$2,639,412	\$2,694,510
29 Colstrip Oil-501160		\$449,604	\$31,213	\$25,490	\$32,417	\$68,175	\$28,633	\$74,145	\$58,781	\$40,781	\$16,051	\$480	\$47,827	\$25,611
30 Total 501 Fuel Expense		\$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

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

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31 Ke 32 Cc 33 Ke 34 Cc 34 Cc 35 NE 36 Bc 35 NE 36 Bc 37 Ke 38 Cc 39 La 40 Re 41 Tc 41 Tc 42 TC	01 FUEL-TONS tettle Falls tolstrip 01 FUEL-COST PER TON tettle Falls tolstrip 47 FUEL IE CT Gas/Oli-547213 toulder Park-547216 tettle Falls CT-547211 toyote Springs2-547610 ancaster-547312 tathdrum CT-547310 total 547 Fuel Expense	TOTAL 479,313 866,030 wood coal \$32,643 \$2,305,827 \$1,163,161 \$46,812,209 \$33,185,279	Jan-24 56,818 93,761 \$19,65 \$34.87 \$2,817 \$479,532	Feb-24 55,520 84,341 \$19.07 \$36.04 (\$2,586)	Mar-24 61,523 74,993 \$18.49 \$35.28	Apr-24 36,821 66,458 \$18.23 \$34.92	May-24	Jun-24 7,798 24,738	Jul-24 33,157 70,656	Aug-24 44,842 84,785	Sep-24 44,045 91,424	Oct-24 40,607 86,576	Nov-24 49,411 74,628	Dec-24 48,771 97,625
50 31 Ke 32 Cc 50 33 Ke 34 Cc 54 35 NE 36 Bc 37 Ke 38 Cc 39 La 40 Re 41 Tc 42 TC 45	ettle Falls olstrip <b>01 FUEL-COST PER TON</b> lettle Falls colstrip <b>47 FUEL</b> IE CT Gas/Oil-547213 ioulder Park-547216 lettle Falls CT-547211 ioyote Springs2-547610 ancaster-547312 lathdrum CT-547310	479,313 866,030 wood coal \$32,643 \$2,305,827 \$1,163,161 \$46,812,209	\$19.65 \$34.87 \$2,817	55,520 84,341 \$19.07 \$36.04	61,523 74,993 \$18.49	36,821 66,458 \$18.23	-	7,798	33,157	44,842	44,045	40,607	49,411	48,771
31 Ke 32 Cc 500 33 Ke 34 Cc 34 Cc 544 35 NE 36 Bc 37 Ke 38 Cc 39 La 40 Re 41 Tc 42 Tc 45	ettle Falls olstrip <b>01 FUEL-COST PER TON</b> lettle Falls colstrip <b>47 FUEL</b> IE CT Gas/Oil-547213 ioulder Park-547216 lettle Falls CT-547211 ioyote Springs2-547610 ancaster-547312 lathdrum CT-547310	866,030 wood coal \$2,305,827 \$1,163,161 \$46,812,209	93,761 \$19.65 \$34.87 \$2,817	84,341 \$19.07 \$36.04	74,993 \$18.49	66,458 \$18.23								
32 Cc 50 33 Ke 34 Cc 54 35 NE 36 Bc 37 Ke 38 Cc 39 La 40 Re 41 Tc 42 TC 45	tolstrip 01 FUEL-COST PER TON tettle Falls tolstrip 47 FUEL IE CT Gas/Oil-547213 toulder Park-547216 tettle Falls CT-547211 toyote Springs2-547610 ancaster-547312 tathdrum CT-547310	866,030 wood coal \$2,305,827 \$1,163,161 \$46,812,209	93,761 \$19.65 \$34.87 \$2,817	84,341 \$19.07 \$36.04	74,993 \$18.49	66,458 \$18.23								
50 33 Ke 34 Cc 54 35 NE 36 Bc 37 Ke 38 Cc 39 La 40 Ra 41 Tc 41 Tc 42 TC	01 FUEL-COST PER TON lettle Falls lostrip 47 FUEL IE CT Gas/Oil-547213 loulder Park-547216 lettle Falls CT-547211 loyote Springs2-547610 ancaster-547312 lathdrum CT-547310	wood coal \$2,305,827 \$1,163,161 \$46,812,209	\$19.65 \$34.87 \$2,817	\$19.07 \$36.04	\$18.49	\$18.23	10,045	24,730	70,030	04,700	91,424	00,070	74,020	91,023
33 Ke 34 Co 54 35 NE 36 Bo 37 Ke 38 Co 39 La 40 Ra 41 To 42 TO 45	ettle Falls olstrip 47 FUEL IE CT Gas/Oil-547213 oulder Park-547216 iettle Falls CT-547211 ioyote Springs2-547610 ancaster-547312 iathdrum CT-547310	coal \$32,643 \$2,305,827 \$1,163,161 \$46,812,209	\$34.87 \$2,817	\$36.04										
33 Ke 34 Co 54 35 NE 36 Bo 37 Ke 38 Co 39 La 40 Ra 41 To 42 TO	ettle Falls olstrip 47 FUEL IE CT Gas/Oil-547213 oulder Park-547216 iettle Falls CT-547211 ioyote Springs2-547610 ancaster-547312 iathdrum CT-547310	coal \$32,643 \$2,305,827 \$1,163,161 \$46,812,209	\$34.87 \$2,817	\$36.04										
34 Cc 54 35 Nt 36 Bc 37 Ke 38 Cc 39 La 40 Re 41 Tc 42 TC 45	kolstrip 47 FUEL IE CT Gas/Oil-547213 ioulder Park-547216 iettle Falls CT-547211 ioyote Springs2-547610 ancaster-547312 iathdrum CT-547310	coal \$32,643 \$2,305,827 \$1,163,161 \$46,812,209	\$34.87 \$2,817	\$36.04										
54 35 Ni 36 Bc 37 Ke 38 Cc 39 La 40 Re 41 Tc 42 TC 45	<b>47 FUEL</b> IE CT Gas/Oil-547213 ioulder Park-547216 ettle Falls CT-547211 ioyote Springs2-547610 ancaster-547312 iathdrum CT-547310	\$32,643 \$2,305,827 \$1,163,161 \$46,812,209	\$2,817		\$35.28	\$34.92	<b>A</b> 40 <b>T</b> 4	\$19.77	\$20.47	\$20.95	\$20.85	\$21.05	\$20.91	\$20.06
35 NE 36 Bc 37 Ke 38 Cc 39 La 40 Ra 41 Tc 42 TC 42 TC	IE CT Gas/Oil-547213 oulder Park-547216 iettle Falls CT-547211 oyote Springs2-547610 ancaster-547312 iathdrum CT-547310	\$2,305,827 \$1,163,161 \$46,812,209		(\$2 586)		QU-1.02	\$42.74	\$35.72	\$37.00	\$35.30	\$35.83	\$36.47	\$35.37	\$27.60
35 NE 36 Bc 37 Ke 38 Cc 39 La 40 Ra 41 Tc 42 TC 42 TC	IE CT Gas/Oil-547213 oulder Park-547216 iettle Falls CT-547211 oyote Springs2-547610 ancaster-547312 iathdrum CT-547310	\$2,305,827 \$1,163,161 \$46,812,209		(\$2,586)										
36 Bc 37 Ke 38 Cc 39 La 40 Ra 41 Tc 42 TC	oulder Park-547216 tettle Falls CT-547211 soyote Springs2-547610 ancaster-547312 tathdrum CT-547310	\$2,305,827 \$1,163,161 \$46,812,209			\$342	\$9,721	(\$176)	\$626	\$9,425	\$2,694	\$227	\$2,410	\$3,646	\$3,497
37 Ke 38 Co 39 La 40 Ra 41 To 42 TO	iettle Falls CT-547211 ioyote Springs2-547610 ancaster-547312 iathdrum CT-547310	\$1,163,161 \$46,812,209		\$253,038	\$110,486	\$234,363	\$128,757	\$142,934	\$205,497	\$218,381	\$265,762	\$269,077	(\$956)	(\$1,044)
38 Cc 39 La 40 Ra 41 Tc 42 TC	oyote Springs2-547610 ancaster-547312 lathdrum CT-547310	\$46,812,209	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$52,663	\$93,859	\$96,998	\$108,014	\$42,820	(\$7,507)	(\$7,094)
40 Ra 41 To 42 TO	athdrum CT-547310	\$33 10E 370	\$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
41 To 42 TO 45		φ <b>ა</b> ა,100,∠19	\$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
42 TC	otal 547 Fuel Expense	\$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
45		\$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
45														
45		A455 004 007	\$ 40 0 4 4 FO 4	AE 040 400	*****	** = 1 * * *	** ***	** ***	*** *** ***	*** *** ***		<b>*</b> 10 101 500	\$45 000 F07	\$10 000 <del>7</del> 04
	OTAL 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
			000404	000 (00	000 (00	000404	000405	000 (00	000407	000400	000.000	000440	000444	000440
	56 TRANSMISSION REVENUE		202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
-JJ 40	56100 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 45	56120 ED AN - BPA Settlement	(\$924,000)	(\$2,753,922)	(\$2,931,304)	(\$2,043,321)	(\$3,000,332)	(\$2,923,700)	(\$77,000)	(\$3,122,001)	(\$77,000)	(\$2,409,300)	(\$2,000,407)	(\$2,880,800)	(\$2,873,733)
	56020 ED AN - Sale of excess BPA Trans	(\$63,360)	(\$77,000) \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$63,360)	\$0	\$0	(\$77,000) \$0
	56030 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 45	56130 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)
	56017 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 45	56700 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 45	56705 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 To	otal 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)
<u>56</u>	65 TRANSMISSION EXPENSE													
53 56	65000 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 56	65312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 56	65710 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 To	otal 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
	57 Broker & Related Fees													
	57170 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
	57172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	57165 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
	57167 ED AN	\$125,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,750	\$0	\$0
	57018 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
<sub>62</sub> то	otal 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
~	ther Purchases and Sales													
	con 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
	con 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)	
	Gas Bookouts-557700	\$2,756,332	\$774,329	\$135,850	\$250,651	(\$030,272) \$22,275	\$3,323	(\$242,703) \$17,152	\$72,995	(\$2,980,307) \$4,030	\$15,141	\$440,436	\$1,006,175	(\$3,093,913) \$13,975
	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)
	ntraco 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
	uel 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
	uel 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 Ot	ther 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)
	ther Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ntraco 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)
	uel 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
-	uel 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 <b>O</b>	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 M	lisc. 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
	lisc. Power Exp. Subtotal		\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0 \$0	\$0
		\$2,687,587	ψ <b>2</b> ,010,700	ψŲ	ψŪ	ψŲ	ψΰ	ψŪ	Ψ£1,103	ψŪ	₩70,040	υψ		φ0
		#4 000 000 l	\$0											
70 0			SU 22		<b>~</b> ~				A-			**	A4 050 00 1	(000 000)
	CA Emission Expense - 509100 ED WA	\$1,022,966 \$1,022,966	\$0 \$0	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 \$0	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 \$0	\$1,053,824 \$1,053,824	(\$30,858) <b>√</b> (\$30,858)

2024 WA ID Actual Deferrals.xlsx - 1/8/2025

Avista Corp. - Resource Accounting WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES Exh. KMH-2 December 2024 ERM Report Page 4 of 5

Line <u>No.</u>	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       81     Wind REC Exp Actual 557395       82     Wind REC Subtotal	\$0 \$991 <b>\$991</b>	\$0 \$114 <b>\$11</b> 4	\$0 \$35	\$0 \$65 <b>\$65</b>	\$0 \$65 <b>\$65</b>	\$0 \$65 <b>\$65</b>	\$0 \$79 <b>\$79</b>	\$0 \$212 <b>\$212</b>	\$0 \$112 <b>\$112</b>	\$0 \$127	<mark>\$0</mark> \$87 <b>\$87</b>	\$0 \$17	\$0 \$13 <b>\$13</b>
<ul> <li>82 Wind REC Subtotal</li> <li>83 Peak Time Customer Rebates (WA Only)</li> <li>84 WA EIA937 Requirement (EWEB) - Broker Fee Exp</li> <li>85 WA EIA 937 Requirement (EWEB) - Broker Fee Exp</li> </ul>	\$991 \$295 \$0 \$0	\$114 \$0 \$0 \$0	\$35 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$65 \$0 \$0	\$03 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$212 \$137 \$0 \$0	\$112 \$157 \$0 \$0	\$127 \$0 \$0 \$0	\$0 \$0 \$0	\$17 \$1 \$0 \$0	\$0 \$0 \$0 \$0
86 EWEB REC WA EIA 937 Compliance	\$137	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$137	\$157	\$0	\$0	\$0 \$1	\$0 \$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