AVISTA CORPORATION

STATE OF WASHINGTON DOCKET NO. UE-011595 POWER COST DEFERRAL REPORT

MONTH OF JULY 2023

 $\label{eq:attachmenta} \textbf{ATTACHMENT A}$ ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202307

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 08/04/2023 12:20 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 08/04/2023 1:54 PM

Category: DJ Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	3,587,341.00	0.00 Current Year ERM (2023)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	3,587,341.00 Current Year ERM Deferral Expense (2023)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	14,805.00	0.00 Current Year ERM Interest Accrual (2023)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	14,805.00 Current Year ERM Interest Inc (2023)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	604,782.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	604,782.00	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	107,228.00 Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	107,228.00	0.00 Interest Income
90	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	4,587,764.00 Transfer balance from 182350
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	4,587,764.00	0.00 Transfer balance to 182352
110	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	310,173.00	0.00 Solar Select Deferral
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	310,173.00 Reg Asset ERM Solar Select
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	10,030.00	0.00 Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	10,030.00 Interest Expense on Pending Balance Solar Select

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment	
150	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	990,053.00 Transfer balance from 254303 to 182352	
160	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	990,053.00	0.00 Transfer balance from 254303 to 182352	
170	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	38,826,815.00	0.00 Transfer balance from 186290 to 182352	
180	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	38,826,815.00 Transfer balance from 186290 to 182352	
					Totals:	49,038,991.00	49,038,991.00	
Evol	nation						Centrosach 08/04/23	
-	anation:	4.16.1.1.4.1.4.1.4.1.4.1.4.1.4.1.4.1.4.1					Prepared by Jennifer Hossack Date	_
	ra current inting ord	month deferred power supply costs, and interest per WA ler.					AMY Parsons 8/4/23	<u> </u>
	Ü						Reviewed by Date	
							Approved for Entry Date Corporate Accounting use Only	_

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Current Year Deferral

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

0.33337%

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate 0.31534%

watch interest (-) Balance Int Exp 431600 ED WA watch interest (+) Balance Int Exp 419600 ED WA

Jul-Dec Interest Rate

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									38,105,837		
1/31/2023	38,105,837	(38,105,837)	876,101		1,381		876,101	877,482	877,482	0.00	
2/28/2023	876,101		4,722,187		10,208		5,598,288	5,609,877	5,609,877	0.00	
3/31/2023	5,598,288		2,679,353		21,878		8,277,641	8,311,108	8,311,108	0.00	
4/30/2023	8,277,641		4,293,693		32,873		12,571,334	12,637,674	12,637,674	0.00	
5/31/2023	12,571,334		(8,281,992)		26,584		4,289,342	4,382,266	4,382,266	0.00	
6/30/2023	4,289,342		(1,745,799)		10,773		2,543,543	2,647,240	2,647,240	0.00	
7/31/2023	2,647,240		3,587,341		14,805		6,234,581	6,249,386	2,647,240	(3,602,146.00)	
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry			
	Debit	Credit	
557280 ED WA		3,587,341	Deferred Power Supply Expense
186280 ED WA	3,587,341	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		14,805	Interest Inc Energy Deferrals
186280 ED WA	14,805	-	Regulatory Asset ERM Deferred Current Year

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral - Approved for Rebate Balance

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.33337%

Account 182352

Use new FIT rate from Kaylene

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		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(767,326)		
1/31/2023	(767,326)				(2,420)		(767,326)	(769,746)	(769,746)	0.00	
2/28/2023	(767,326)				(2,420)		(767,326)	(772,166)	(772,166)	0.00	
3/31/2023	(767,326)	0			(2,420)		(767,326)	(774,586)	(774,586)	0.00	
4/30/2023	(767,326)				(2,420)		(767,326)	(777,006)	(777,006)	0.00	
5/31/2023	(767,326)				(2,420)		(767,326)	(779,426)	(779,426)	0.00	
6/30/2023	(767,326)				(2,420)		(767,326)	(781,846)	(781,846)	0.00	
7/31/2023	(781,846)	33,248,998	(604,782)		107,228		31,862,370	31,969,598	(781,846)	(32,751,444.00)	
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
182352 ED WA		604,782	WA ERM Deferral-Approved for Rebate
557290 ED WA	604,782		WA ERM Amortization
419600 ED WA		107,228	Interest Income Energy Deferrals
182352 ED WA	107,228		WA ERM Deferral-Approved for Rebate

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Changes Semiannually on January 1 and July 1

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The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

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Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.33337%

Account 182350

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(4,502,576)		
1/31/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,516,774)	(4,516,774)	0.00	
2/28/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,530,972)	(4,530,972)	0.00	
3/31/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,545,170)	(4,545,170)	0.00	
4/30/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,559,368)	(4,559,368)	0.00	
5/31/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,573,566)	(4,573,566)	0.00	
6/30/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,587,764)	(4,587,764)	0.00	
7/31/2023	(4,587,764)	4,587,764	0		0		0	0	(4,587,764)	(4,587,764.00)	
8/31/2023			0								
9/30/2023		0	0								
10/31/2023			0								
11/30/2023			0								
12/31/2023			0								

Entry:

Debit Credit

182352 ED WA 4,587,764.00 Transfer Balance from 182350 to 182352 182350 ED WA 4,587,764.00

Transfer balance from 182350 to 182352

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.33337%

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(2,306,640)		
1/31/2023	(2,306,640)	0	(108,940)		(7,446)		(2,415,580)	(2,423,026)	(2,423,026)	0.00	
2/28/2023	(2,415,580)	0	(90,957)		(7,761)		(2,506,537)	(2,521,744)	(2,521,744)	0.00	
3/31/2023	(2,506,537)		(121,930)		(8,096)		(2,628,467)	(2,651,770)	(2,651,770)	0.00	
4/30/2023	(2,628,467)		(144,710)		(8,517)		(2,773,177)	(2,804,997)	(2,804,997)	0.00	
5/31/2023	. , , ,		40,853		(8,681)		(2,732,324)	(2,772,825)	(2,772,825)	0.00	
6/30/2023	(2,732,324)		(71,909)		(8,729)		(2,804,233)	(2,853,463)	(2,853,463)	0.00	
7/31/2023	(2,853,463)		(310,173)		(10,030)		(3,163,636)	(3,173,666)	(2,853,463)	320,203.00	
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
557175 ED WA	310,173	0	Solar Select Deferral
186295 ED WA	0	310,173	Reg Asset ERM Solar Select
431600 ED WA	10,030		Interest Expense on Pending Balance
186295 ED WA		10,030	Interest Expense on Pending Balance

Avista Corp. - Resource Accounting Washington Energy Recovery Mechanism (ERM)

Changes Semiannually on January 1 and July 1

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Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.33337%

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(971,669)		
1/31/2023	(971,669)	0			(3,064.06)		(971,669)	(974,733)	(974,733)	0.00	
2/28/2023	(971,669)				(3,064.06)		(971,669)	(977,797)	(977,797)	0.00	
3/31/2023	(971,669)				(3,064.06)		(971,669)	(980,861)	(980,861)	0.00	
4/30/2023	(971,669)				(3,064.06)		(971,669)	(983,925)	(983,925)	0.00	
5/31/2023					(3,064.06)		(971,669)	(986,989)	(986,989)	0.00	
6/30/2023					(3,064.06)		(971,669)	(990,053)	(990,053)	0.00	
7/31/2023		990,053			-		-	0	(990,053.48)	(990,053.48)	
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
182352 ED WA		990,053.00	Transfer from Account 254303 to 182352
254303 ED WA	990,053.00		Transfer from Account 254303 to 182352
431600 ED WA			Interest Expense on Pending Balance
254303 ED WA		-	Interest Expense on Pending Balance

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2022

Changes Semiannually on January 1 and July 1

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Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.33337%

		Balance				Interest	End Balance	Balance with			
	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									0		
1/31/2023	0	38,105,837			120,163		38,105,837	38,226,000	38,226,000	0.00	
2/28/2023	38,105,837	0			120,163		38,105,837	38,346,163	38,346,163	0.00	
3/31/2023	38,105,837				120,163		38,105,837	38,466,326	38,466,326	0.00	
4/30/2023	38,105,837				120,163		38,105,837	38,586,489	38,586,489	0.00	
5/31/2023					120,163		38,105,837	38,706,652	38,706,652	0.00	
6/30/2023	38,105,837				120,163		38,105,837	38,826,815	38,826,815	0.00	
7/31/2023	38,826,815	(38,826,815)			0		0	0	38,826,815	38,826,815.00	
8/31/2023											
9/30/2023					0						
10/31/2023											
11/30/2023											
12/31/2023											

Entry:				
	Debit	Credit		
186290 ED WA	-	38,826,815	Balance Transfer from 186290 to 182352	
182352 ED WA	38,826,815	-	Balance Transfer from 186290 to 182352	
419600 ED WA			Interest Income on Pending Balance	
186290 ED WA	-		Interest Income on Pending Balance	

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

Line No.

NO.														
	VASHINGTON 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 5	55 Purchased Power	\$113,822,689	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$51,808	\$0	\$0	\$0	\$0
2 4	47 Sale for Resale	(\$144,510,222)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$108,991)	\$0	\$0	\$0	\$0
3 5	01 Thermal Fuel	\$24,653,704	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$0	\$0	\$0	\$0	\$0
4 5	47 CT Fuel	\$52,895,962	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$10,398,260	\$0	\$0	\$0	\$0	\$0
5 4	56 Transmission Revenue	(\$20,002,185)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	\$0	\$0	\$0	\$0	\$0
6 5	65 Transmission Expense	\$11,754,676	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$0	\$0	\$0	\$0	\$0
7 <u>5</u>	57 Broker Fees	\$1,597,851	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$0	\$0	\$0	\$0	\$0
8 <u>A</u>	djusted Actual Net Expense	\$40,212,475	(\$1,056,977)	\$19,897,825	\$15,185,883	\$12,466,439	(\$11,649,139)	\$508,344	\$4,917,283	(\$57,183)	\$0	\$0	\$0	\$0_
		Total through												
_	AUTHORIZED NET EXPENSE-SYSTEM	July	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 5	55 Purchased Power	\$70,085,791	\$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 <mark>4</mark>	47 Sale for Resale	(\$75,376,063)	(\$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 <mark>5</mark>	01 Thermal Fuel	\$18,955,757	\$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 <mark>5</mark>	47 CT Fuel	\$55,910,019	\$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 <mark>4</mark>	56 Transmission Revenue	(\$17,950,643)	(\$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 <mark>5</mark>	65 Transmission Expense	\$10,416,525	\$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 <mark>5</mark>	57 Broker Fees - Other Expenses	\$351,358	\$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 <mark>4</mark>	56 Other Revenue	(\$3,678,309)	(\$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 <mark>S</mark>	ettlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 <u>A</u>	uthorized Net Expense	\$58,714,435	\$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 <u>A</u>	ctual - Authorized Net Expense	(\$18,444,777)	(\$16,446,542)	\$3,073,651	\$2,160,014	\$5,113,062	(\$15,752,575)	(\$3,688,609)	\$7,096,222	(\$8,008,918)				
20 R	Resource Optimization - Subtotal	\$40,726,682	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$0				
21 A	djusted Net Expense	\$22,281,905	\$10,512,817	\$9,483,766	\$4,818,993	\$7,319,281	(\$13,989,485)	(\$3,170,002)	\$7,306,535	(\$8,008,918)	\$0	\$0	\$0	\$0
22 V	Vashington 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 V	Vashington Share	\$14,603,561	\$6,890,100	\$6,215,660	\$3,158,368	\$4,797,057	(\$9,168,708)	(\$2,077,619)	\$4,788,703	(\$5,249,045)	\$0	\$0	\$0	\$0
	Vashington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V	VA Retail Revenue Adjustment	(\$1,122,925)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)	(\$398,529)	•				,
	+) Surcharge (-) Rebate let Power Cost (+) Surcharge (-)	(+ 1, 1=1,0=0)	(\$1,101,000)	40.10,120	(\$101,000)	(\$20,200)	(\$00,000)	(420 1,02 1)	(4000,020)					
26 R	• • • • • • • • • • • • • • • • • • • •	\$13,480,636	\$5,752,201	\$7,134,786	\$2,977,059	\$4,770,769	(\$9,202,213)	(\$2,342,140)	\$4,390,174	#VALUE!				
28 <u>C</u>	Sumulative Balance		\$5,752,201	\$12,886,987	\$15,864,046	\$20,634,815	\$11,432,602	\$9,090,462	\$13,480,636	#VALUE!				
Deferra	l Amount, Cumulative (Customer)		\$876,101	\$5,598,288	\$8,277,641	\$12,571,334	\$4,289,342	\$2,545,231	\$6,132,572	#VALUE!				
Deferra	ll Amount, Monthly Entry		\$876,101	\$4,722,187	\$2,679,353	\$4,293,693	(\$8,281,992)	(\$1,744,111)	\$3,587,341	#VALUE!				
Acct 55	57280 Entry; (+) Rebate, (-) Surcharge	(\$6,132,572)	(\$876,101)	(\$4,722,187)	(\$2,679,353)	(\$4,293,693)	\$8,281,992	\$1,744,111	(\$3,587,341)	#VALUE!				
Compa Cumula	nny Band Gross Margin Impact, ative		\$4,876,100	\$7,288,699	\$7,586,405	\$8,063,481	\$7,143,260	\$6,545,231	\$7,348,064	#VALUE!				

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

Line															
No.	555 PURCHASED POWER	_	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	Short-Term Purchases Chelan County PUD (Rocky Reach Slice)		\$39,274,993 \$9,022,342	\$11,933,843 \$1,288,900	\$2,481,828 \$1,288,907	\$2,277,338 \$1,288,907	\$7,980,524 \$1,288,907	\$4,042,737 \$1,288,907	\$3,474,854 \$1,288,907	\$7,032,061 \$1,288,907	\$51,808 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
3	Douglas County PUD (Wells Settlement)		\$740,598	\$133,661	\$123,867	\$72,300	\$45,586	\$102,464	\$73,008	\$189,712	\$0	\$0	\$0	\$0	\$0
4 5	Douglas County PUD (Wells) Grant County PUD (Priest Rapids/Wanapum)		\$1,379,756 \$19,928,803	\$197,108 \$2,811,500	\$197,108 \$2,827,408	\$197,108 \$2,827,408	\$197,108 \$2,980,263	\$197,108 \$2,827,408	\$197,108 \$2,827,408	\$197,108 \$2,827,408	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
6	Bonneville Power Admin. (WNP-3) ¹		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>7</i> 8	Inland Power & Light - Deer Lake Small Power		\$6,631 \$740,099	\$1,348 \$95,242	\$1,091 \$84,706	\$1,188 \$71,075	\$984 \$136,922	\$833 \$136,094	\$535 \$127,995	\$652 \$88,065	\$ 0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9 10	Stimson Lumber City of Spokane-Upriver		\$262,558 \$1,441,172	\$0 \$296,367	\$59,430 \$176,406	\$78,717 \$180,226	\$24,663 \$350,571	\$15,448 \$286,502	\$75,530 \$144,950	\$8,770 \$6,150	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
11	City of Spokane - Waste-to-Energy		\$3,267,361	\$482,203	\$502,631	\$461,189	\$455,747	\$373,289	\$395,651	\$596,651	\$0	\$0	\$0	\$0	\$0
12 13	East, South, Quincy Columbia Basin Irrigation Dist Rathdrum Power, LLC (Lancaster PPA)		\$626,138 \$17,610,907	\$0 \$2,531,637	\$0 \$2,621,354	\$8,030 \$2,624,851	\$61,604 \$2,417,339	\$179,846 \$2,365,539	\$210,885 \$2,524,682	\$165,773 \$2,525,505	\$ 0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
14 15	Palouse Wind Rattlesnake Flat, LLC		\$12,188,630 \$6,523,648	\$2,022,134 \$790,567	\$2,729,811 \$1,209,483	\$2,104,976 \$1,121,760	\$1,832,022 \$1,023,866	\$1,333,641 \$861,920	\$1,038,449 \$760,313	\$1,127,597 \$755,739	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
16	WPM Ancillary Services		\$706,202	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$0	\$0	\$0	\$0	\$0
17 18	Non-Mon. Accruals Total 555 Purchased Power		\$102,851 \$113,822,689	\$135,008 \$22,839,397	(\$63,911) \$14,362,455	\$7,525 \$13,421,511	(\$19,305) \$18,866,820	\$9,053 \$14,103,878	(\$13,908) \$13,217,905	\$48,389 \$16,958,915	\$0 \$51,808	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	(1) Effective November, 2008, WNP-3 purchase exp	pense h	nas been adjusted	d to reflect the mi	d-point price, pe	r Settlement Ag	reement, Cause	No. U-86-99							
	555 PURCHASED POWER	55000	\$95,566,841	\$15,320,265	\$14,235,417	\$11,857,869	\$16,900,794	\$11,887,897	\$12,223,867	\$13,140,732	\$0	\$0	\$0	\$0	\$0
	5	55030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555100 555312	\$777,336 \$0	\$0 \$0	\$0 \$0	\$8 \$0	(\$353,116) \$0	\$436,868 \$0	\$76 \$0	\$693,500 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		555313 555380	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	5	55550	\$102,851	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	\$0	\$0	\$0	\$0	\$0
		555700 555710	\$1,730,249 \$706,202	\$279,955 \$119,879	\$188,000 \$122,336	\$0 \$98,913	\$431,404 \$90,019	\$617,638 \$83,089	\$169,700 \$91,538	\$43,552 \$100,428	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	5	555740	\$14,992,348 (\$53,138)	\$6,988,712 (\$4,422)	(\$113,855) (\$5,532)	\$1,463,726 (\$6,530)	\$1,824,386 (\$7,362)	\$1,079,711 (\$10,378)	\$756,321 (\$9,689)	\$2,941,539 (\$9,225)	\$51,808	\$0	\$0	\$0	\$0
	WNP3 Mic	d Point_	\$0 \$113,822,689	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,87 8	\$13,217,905	\$16,958,915	- \$51,808	- \$0	- \$0	- \$0	- \$0
			VIIO,022,000	422,000,007	ψ14,00 <u>2,</u> 400	Ψ10, 42 1,011	ψ10,000,020	ψ14,100,070	ψ10,217,000	ψ10,000,010	ψ01,000	ΨŪ	Ψ	ΨŪ	Ψ
10	447 SALES FOR RESALE Short-Term Sales		(\$404.700.000)	(\$20.6E0.644)	(\$E 204 722)	(\$4E 492 6E2)	(\$40.064.036)	(¢06 242 222)	(\$49.447.F20)	(\$04.444.004 <u>)</u>	(\$400.004)	\$ 0	C O	\$ 0	ΦO
20	Nichols Pumping Index Sale		(\$121,782,008) (\$1,781,935)	(\$20,659,644) (\$491,201)	(\$253,688)	(\$15,482,653) (\$288,365)	(\$10,964,236) (\$309,153)	(\$26,312,222) (\$41,847)	(\$18,447,539) (\$121,685)	(\$24,411,991) (\$275,996)	(\$108,991) \$0	\$0 \$0	\$0 \$ 0	\$0 \$ 0	\$0 \$0
21 22	Sovereign Power/Kaiser Load Following Pend Oreille DES		(\$85,432)	(\$12,334)	(\$10,630)	(\$12,721)	(\$12,337)	(\$12,730)	(\$12,458)	(\$12,222)	\$0	\$0 \$0	\$0	\$0	\$0 \$0
~~	Pena Orellie DES		(\$333,900)	(\$50,587)	(\$46,841)	(\$54,553)	(\$50,358)	(\$52,774)	(\$49,559)	(\$29,294)	\$0	D U	\$0	\$0	20
23	Merchant Ancillary Services		(\$333,966) (\$20,526,881)	(\$50,587) (\$72,117)	(\$46,841)	(\$54,553) (\$2,448,388)	(\$50,358) (\$5,436,003)	(\$52,774)	(\$49,559) (\$3,993,801)	(\$29,294) (\$1,270,699)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
23	Merchant Ancillary Services		,		· · · · · · · · · · · · · · · · · · ·	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)						
23	Merchant Ancillary Services Total 447 Sales for Resale		(\$20,526,881)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE	147000	(\$20,526,881) (\$144,510,222) (\$78,853,991)	(\$72,117) (\$21,285,883) (\$6,870,502)	(\$4,367,776) (\$10,073,667) (\$266,389)	(\$2,448,388) (\$18,286,680) (\$11,963,968)	(\$5,436,003) (\$16,772,087) (\$22,918,256)	(\$2,938,097) (\$29,357,670) (\$7,105,563)	(\$3,993,801) (\$22,625,042) (\$15,622,329)	(\$1,270,699) (\$26,000,202) (\$14,106,984)	\$0	\$0	\$0	\$0	\$0
23 24	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex		(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409	(\$4,367,776) (\$10,073,667)	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112	\$0 (\$108,991) \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
23 24	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4	47000 47100 47150	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162)	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959)	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502)	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628)	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693)	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010)	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666)	\$0 (\$108,991) \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0
23 24	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4	147000 147100 147150 147700 147710	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202)	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879)	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336)	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913)	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019)	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538)	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428)	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
23	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 4 4 4	147000 147100 147150 147700	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881)	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117)	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776)	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388)	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003)	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801)	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699)	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
23	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 4 4 4	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$119,879) (\$72,117) (\$1,449,798)	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088)	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570)	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278)	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 (\$108,991) \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
23 24	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 4 4 4	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189)	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$119,879) (\$72,117) (\$1,449,798)	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010)	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088)	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570)	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278)	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$108,991)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222)	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883)	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667)	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088) - (\$18,286,680)	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) - (\$16,772,087)	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189) - (\$29,357,670)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) - (\$22,625,042)	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202)	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 (\$108,991) \$0 (\$108,991)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222)	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661)	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667)	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088) - (\$18,286,680) \$925,462 \$820	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) - (\$16,772,087) \$294,192 \$2,674	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189) - (\$29,357,670) (\$2,373) \$1,708	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) - (\$22,625,042) \$693,616 \$24	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202)	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 (\$108,991) \$0 (\$108,991)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222)	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883)	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667)	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088) 	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) - (\$16,772,087)	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189) - (\$29,357,670)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) - (\$22,625,042)	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202)	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 (\$108,991) \$0 (\$108,991)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
25 26 27 28	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088) 	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) 	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189) (\$29,357,670) (\$2373) \$1,708 \$1,771,591	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) 	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 (\$108,991) \$0 (\$108,991)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25 26 27 28	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140 Colstrip Oil-501160	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391 \$248,415	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132 \$44,661	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349 \$33,217	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088) 	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) 	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189) (\$29,357,670) (\$2,373) \$1,708 \$1,771,591 \$69,000	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) 	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091 \$76,496	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25 26 27 28 29	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140 Colstrip Oil-501160 Total 501 Fuel Expense 501 FUEL-TONS Kettle Falls	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391 \$248,415 \$24,653,704	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132 \$44,661 \$3,713,300	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349 \$33,217 \$4,083,890	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628)	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) - (\$16,772,087) \$294,192 \$2,674 \$2,815,602 \$2,657 \$3,115,125	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189) - (\$29,357,670) (\$2,373) \$1,708 \$1,771,591 \$69,000 \$1,839,926	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) - (\$22,625,042) \$693,616 \$24 \$2,251,615 \$22,384 \$2,967,639	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091 \$76,496 \$4,637,531	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25 26 27 28 29	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140 Colstrip Oil-501160 Total 501 Fuel Expense 501 FUEL-TONS Kettle Falls	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391 \$248,415 \$24,653,704	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132 \$44,661 \$3,713,300	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349 \$33,217 \$4,083,890	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088) (\$18,286,680) \$925,462 \$820 \$3,370,011 \$0 \$4,296,293	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) 	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189) - (\$29,357,670) (\$2,373) \$1,708 \$1,771,591 \$69,000 \$1,839,926	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) 	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091 \$76,496 \$4,637,531	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25 26 27 28 29 30 31	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140 Colstrip Oil-501160 Total 501 Fuel Expense 501 FUEL-TONS Kettle Falls Colstrip 501 FUEL-COST PER TON	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391 \$248,415 \$24,653,704	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132 \$44,661 \$3,713,300	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349 \$33,217 \$4,083,890	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628)	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) 	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189) - (\$29,357,670) (\$2,373) \$1,708 \$1,771,591 \$69,000 \$1,839,926	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) (\$22,625,042) \$693,616 \$24 \$2,251,615 \$22,384 \$2,967,639 39,099 65,403	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091 \$76,496 \$4,637,531	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25 26 27 28 29 30 31	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140 Colstrip Oil-501160 Total 501 Fuel Expense 501 FUEL-TONS Kettle Falls Colstrip 501 FUEL-COST PER TON Kettle Falls	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391 \$248,415 \$24,653,704	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132 \$44,661 \$3,713,300	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349 \$33,217 \$4,083,890	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628)	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) - (\$16,772,087) \$294,192 \$2,674 \$2,815,602 \$2,657 \$3,115,125	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189) - (\$29,357,670) (\$2,373) \$1,708 \$1,771,591 \$69,000 \$1,839,926	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) - (\$22,625,042) \$693,616 \$24 \$2,251,615 \$22,384 \$2,967,639	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091 \$76,496 \$4,637,531	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25 26 27 28 29 30 31	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140 Colstrip Oil-501160 Total 501 Fuel Expense 501 FUEL-TONS Kettle Falls Colstrip 501 FUEL-COST PER TON Kettle Falls Colstrip	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391 \$248,415 \$24,653,704 268,279 571,560	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132 \$44,661 \$3,713,300 53,868 81,076	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349 \$33,217 \$4,083,890 47,172 91,567	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088) 	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) (\$16,772,087) \$294,192 \$2,674 \$2,815,602 \$2,657 \$3,115,125	(\$2,938,097) (\$29,357,670) (\$7,105,563)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) (\$22,625,042) \$693,616 \$24 \$2,251,615 \$22,384 \$2,967,639 39,099 65,403	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091 \$76,496 \$4,637,531	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25 26 27 28 29 30 31 32 33	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140 Colstrip Oil-501160 Total 501 Fuel Expense 501 FUEL-TONS Kettle Falls Colstrip 501 FUEL-COST PER TON Kettle Falls Colstrip 547 FUEL NE CT Gas/Oil-547213	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391 \$248,415 \$24,653,704 268,279 571,560 wood coal (\$8,525)	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132 \$44,661 \$3,713,300 53,868 81,076	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349 \$33,217 \$4,083,890 47,172 91,567	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088) (\$18,286,680) \$925,462 \$820 \$3,370,011 \$0 \$4,296,293 52,066 100,297 \$17.77 \$33.60 (\$275)	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) (\$16,772,087) \$294,192 \$2,674 \$2,815,602 \$2,657 \$3,115,125 19,518 81,559 \$15.07 \$34.52 (\$909)	(\$2,938,097) (\$29,357,670) (\$7,105,563)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) (\$22,625,042) \$693,616 \$24 \$2,251,615 \$22,384 \$2,967,639 39,099 65,403 \$17.74 \$34.43 (\$10)	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091 \$76,496 \$4,637,531 56,556 102,294	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 (\$108,991) \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25 26 27 28 29 30 31	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140 Colstrip Oil-501160 Total 501 Fuel Expense 501 FUEL-TONS Kettle Falls Colstrip 501 FUEL-COST PER TON Kettle Falls Colstrip 547 FUEL NE CT Gas/Oil-547213 Boulder Park-547216	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391 \$248,415 \$24,653,704 268,279 571,560 wood coal	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132 \$44,661 \$3,713,300 53,868 81,076	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349 \$33,217 \$4,083,890 47,172 91,567	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628)	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) 	(\$2,938,097) (\$29,357,670) (\$7,105,563)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) - (\$22,625,042) \$693,616 \$24 \$2,251,615 \$22,384 \$2,967,639 39,099 65,403	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091 \$76,496 \$4,637,531 56,556 102,294	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$108,991) \$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25 26 27 28 29 30 31 32 33 34 35 36 37	Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140 Colstrip Oil-501160 Total 501 Fuel Expense 501 FUEL-TONS Kettle Falls Colstrip 501 FUEL-COST PER TON Kettle Falls Colstrip 547 FUEL NE CT Gas/Oil-547213 Boulder Park-547216 Kettle Falls CT-547211 Coyote Springs2-547610	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391 \$248,415 \$24,653,704 268,279 571,560 wood coal (\$8,525) \$1,088,609 \$366,437 \$21,669,569	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132 \$44,661 \$3,713,300 \$18.83 \$33.86 (\$11,718) \$92,744 \$58,230 (\$2,611,318)	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349 \$33,217 \$4,083,890 47,172 91,567 \$18.13 \$33.99	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088) - (\$18,286,680) \$925,462 \$820 \$3,370,011 \$0 \$4,296,293 52,066 100,297 \$17.77 \$33.60 (\$275) \$321,367 \$60,104 \$6,482,080	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) - (\$16,772,087) \$294,192 \$2,674 \$2,815,602 \$2,657 \$3,115,125 19,518 81,559 \$15.07 \$34.52 (\$909) \$289,384 \$106,073 \$3,764,418	(\$2,938,097) (\$29,357,670) (\$7,105,563)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) (\$22,625,042) \$693,616 \$24 \$2,251,615 \$22,384 \$2,967,639 39,099 65,403 \$17.74 \$34.43 (\$10) \$49,674 \$13,317 \$3,432,247	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091 \$76,496 \$4,637,531 56,556 102,294 \$18.30 \$34.47 (\$38) \$183,190 \$124,988 \$4,080,780	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$108,991) \$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25 26 27 28 29 30 31 32 33 34 35 36 37	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140 Colstrip Oil-501160 Total 501 Fuel Expense 501 FUEL-TONS Kettle Falls Colstrip 501 FUEL-COST PER TON Kettle Falls Colstrip 547 FUEL NE CT Gas/Oil-547213 Boulder Park-547216 Kettle Falls CT-547211	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391 \$248,415 \$24,653,704 268,279 571,560 wood coal (\$8,525) \$1,088,609 \$366,437	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132 \$44,661 \$3,713,300 \$18.83 \$33.86 (\$11,718) \$92,744 \$58,230 (\$2,611,318) (\$2,586,075) (\$406,032)	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349 \$33,217 \$4,083,890 47,172 91,567 \$18.13 \$33.99 \$3,889 \$111,543 (\$10,376) \$5,659,711 \$5,647,031 \$974,358	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088) - (\$18,286,680) \$925,462 \$820 \$3,370,011 \$0 \$4,296,293 52,066 100,297 \$17.77 \$33.60 (\$275) \$321,367 \$60,104	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) 	(\$2,938,097) (\$29,357,670) (\$7,105,563) \$73,063 (\$16,737,416) (\$776,704) (\$917,675) (\$83,089) (\$2,938,097) (\$872,189) - (\$29,357,670) (\$2,373) \$1,708 \$1,771,591 \$69,000 \$1,839,926 49,364 \$35.89	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) (\$22,625,042) \$693,616 \$24 \$2,251,615 \$22,384 \$2,967,639 39,099 65,403 \$17.74 \$34.43	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091 \$76,496 \$4,637,531 56,556 102,294 \$18.30 \$34.47 (\$38) \$183,190 \$124,988 \$4,080,780 \$3,006,475 \$3,002,865	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$108,991) \$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 4 4 4 4 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140 Colstrip Oil-501160 Total 501 Fuel Expense 501 FUEL-TONS Kettle Falls Colstrip 501 FUEL-COST PER TON Kettle Falls Colstrip 547 FUEL NE CT Gas/Oil-547213 Boulder Park-547216 Kettle Falls CT-547211 Coyote Springs2-547610 Lancaster-547312	147000 147100 147150 147700 147710 147720 147740	(\$20,526,881) (\$144,510,222) (\$78,853,991) \$1,409,803 (\$9,042,815) (\$24,674,162) (\$2,059,785) (\$706,202) (\$20,526,881) (\$10,056,189) \$0 (\$144,510,222) \$4,814,974 (\$2,076) \$19,592,391 \$248,415 \$24,653,704 268,279 571,560 wood coal (\$8,525) \$1,088,609 \$366,437 \$21,669,569 \$18,083,847	(\$72,117) (\$21,285,883) (\$6,870,502) \$147,409 (\$4,723,898) (\$7,936,959) (\$260,139) (\$119,879) (\$72,117) (\$1,449,798) \$0 (\$21,285,883) \$1,014,168 (\$90,661) \$2,745,132 \$44,661 \$3,713,300 \$18.83 \$33.86 (\$11,718) \$92,744 \$58,230 (\$2,611,318) (\$2,586,075) (\$406,032)	(\$4,367,776) (\$10,073,667) (\$266,389) \$144,346 \$0 (\$3,752,502) (\$184,000) (\$122,336) (\$4,367,776) (\$1,525,010) \$0 (\$10,073,667) \$855,039 \$83,285 \$3,112,349 \$33,217 \$4,083,890 47,172 91,567 \$18.13 \$33.99	(\$2,448,388) (\$18,286,680) (\$11,963,968) \$192,774 \$1,652,531 (\$4,089,628) \$0 (\$98,913) (\$2,448,388) (\$1,531,088) (\$18,286,680) \$925,462 \$820 \$3,370,011 \$0 \$4,296,293 52,066 100,297 \$17.77 \$33.60 (\$275) \$321,367 \$60,104 \$6,482,080 \$5,433,258	(\$5,436,003) (\$16,772,087) (\$22,918,256) \$230,053 \$17,345,460 (\$3,379,693) (\$466,059) (\$90,019) (\$5,436,003) (\$2,057,570) 	(\$2,938,097) (\$29,357,670) (\$7,105,563)	(\$3,993,801) (\$22,625,042) (\$15,622,329) \$185,046 (\$1,022,720) (\$1,569,010) (\$181,412) (\$91,538) (\$3,993,801) (\$329,278) (\$22,625,042) \$693,616 \$24 \$2,251,615 \$22,384 \$2,967,639 39,099 65,403 \$17.74 \$34.43	(\$1,270,699) (\$26,000,202) (\$14,106,984) \$437,112 (\$5,556,772) (\$3,169,666) (\$50,500) (\$100,428) (\$1,270,699) (\$2,182,265) \$0 (\$26,000,202) \$1,034,870 \$74 \$3,526,091 \$76,496 \$4,637,531 56,556 102,294 \$18.30 \$34.47 (\$38) \$183,190 \$124,988 \$4,080,780 \$3,006,475	\$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$108,991) \$0 (\$108,991) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$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

_ine <u>No.</u>		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
41	TOTAL NET EXPENSE	\$46,862,133	(\$197,355)	\$20,758,834	\$16,069,425	\$13,696,809	(\$10,594,244)	\$1,191,343	\$5,994,504	(\$57,183)	\$0	\$0	\$0	:
			202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
	456 TRANSMISSION REVENUE													
42	456100 ED AN	(\$16,610,986)	(\$2,387,376)	(\$2,271,058)	(\$2,223,856)	(\$3,083,286)	(\$2,335,075)	(\$2,068,609)	(\$2,241,726)	\$0	\$0	\$0	\$0	;
	456120 ED AN - BPA Settlement	(\$539,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	
	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	;
	456030 ED AN - Clearwater Trans	(\$962,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	
	456130 ED AN - Ancillary Services Revenue	(\$706,202)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	\$0	\$0	\$0	\$0	
	456017 ED AN - Low Voltage	(\$70,441)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	
	456700 ED WA - Low Voltage	(\$74,998)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0 \$0	\$0	
	456705 ED AN - Low Voltage	(\$1,038,058)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
	Total 456 Transmission Revenue	(\$20,002,185)	(\$2,890,826)	(\$2,776,965)	,	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	\$0 \$0	\$0 \$0	\$0	\$0 \$0	
		(4-2,00-,000)	(+=,===,	(+=,:::,:::)	(+=,::::,:	(40,000,000)	(+=,==,==,==,	(+=,= :=,= :=,	(+-,,,			**	•	
	565 TRANSMISSION EXPENSE	.	•					.	•	•	•	•-	•	
	565000 ED AN	\$11,722,924	\$1,747,250	\$1,715,365	\$1,633,370	\$1,778,886	\$1,531,891	\$1,735,667	\$1,580,495	\$0	\$0	\$0	\$0	
	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	565710 ED AN	\$31,752	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	
56	Total 565 Transmission Expense	\$11,754,676	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$0	\$0	\$0	\$0	
	557 Broker & Related Fees													
	557170 ED AN	\$593,483	\$17,852	\$92,581	\$106,305	\$96,579	\$100,538	\$108,589	\$71,039	\$0	\$0	\$0	\$0	
	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	557165 ED AN	\$656,616	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	(\$12,402)	\$0	\$ 0	\$0	\$0	
	557167 ED AN	\$319,000	\$0	\$0	\$0	\$319,000	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
	557018 ED AN	\$28,752	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$4,836	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
	Total 557 ED AN Broker & Related Fees	\$1,597,851	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$0	\$0 \$0	\$0	\$0	
		ψ1,001,001	V2.0,110	4.00,000	4101,002	40.10,00.1	4210,110	V.20,0.0	400,110					
	Other Purchases and Sales	(\$07.00F.444)	(\$00 E04 404)	(\$27.026)	¢4 062 202	(\$2,620,040)	\$404 CO4	\$036.930	¢ 064.720	C O	C O	ФО.	ም	
	Econ Dispatch-557010	(\$27,895,114)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$936,830	\$861,730	\$0	\$0	\$0	\$0	
	Econ Dispatch-557150	\$24,377,625	\$24,469,018	\$1,400,792	(\$3,101,398)	\$2,091,955	\$3,251,055	(\$1,354,306)	(\$2,379,491)	\$0	\$0	\$0	\$0	
	Gas Bookouts-557700	\$2,136,335	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$84,374	\$731,428	\$0	\$0	\$0	\$0	
	Gas Bookouts-557711	(\$2,136,335)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	(\$84,374)	(\$731,428)	\$0	\$0	\$0	\$0	
	Intraco Thermal Gas-557730	\$16,665,900	\$3,486,891	\$440,772	\$2,439,435	\$1,501,289	\$2,157,756	\$2,316,818	\$4,322,939	\$0	\$0	\$0	\$0	
	Fuel DispatchFin -456010	\$50,223,370	\$34,644,709	\$8,018,745	\$2,851,031	\$2,611,275	\$813,905	\$383,775	\$899,930	\$0	\$0	\$0	\$0	
	Fuel Dispatch-456015	(\$18,679,644)	(\$6,965,680)	(\$2,359,199)	(\$478,369)	(\$773,270)	(\$3,928,252)	(\$1,239,417)	(\$2,935,457)	\$0	\$0	\$0	\$0	
0	Other Elec Rev - Extraction Plant Cr - 456018	(\$168,919)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	(\$5,171)	(\$18,717)	\$0	\$0	\$0	\$0	
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72	Intraco Thermal Gas-456730	(\$3,797,516)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	(\$520,043)	(\$540,895)	\$0	\$0	\$0	\$0	
73	Fuel Bookouts-456711	\$1,405,784	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$37,663	\$716,380	\$0	\$0	\$0	\$0	
' 4	Fuel Bookouts-456720	(\$1,405,784)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	(\$37,663)	(\$716,380)	\$0	\$0	\$0	\$0	
75	Other Purchases and Sales Subtotal	\$40,725,702	\$26,959,265	\$6,410,032	\$2,658,827	\$2,206,013	\$1,763,040	\$518,486	\$210,039	\$0	\$0	\$0	\$0	
	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
7 8	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Wind REC Exp Actual 557395	\$980	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$0	\$0	\$0	\$0	
0	Wind REC Subtotal	\$980	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$0	\$0	\$0	\$0	
4	MA FIAO27 Deguirement (FM/FD). Funence	Φ0.	Φ0	\$ 0	\$ 0	\$ 0	0.0	0.0	\$ 0	0.2	0.0	90	ΦΩ	
	WA EIA937 Requirement (EWEB) - Expense WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
	·	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
	WA EIA 937 Requirement (EWEB) - Broker Fee Exp EWEB REC WA EIA 937 Compliance	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
	·													
5	Net Resource Optimization	\$40,726,682	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$0				
	Adjusted Actual Net Expense	\$80,939,157	\$25,902,382	\$26 207 040	\$17,844,862	\$14,672,658	(\$9,886,049)	\$1,026,951	\$5,127,596	(\$57,183)				

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	481,129	-	-	-	-	-	3,446,675
Deduct Prior Month Unbilled	(332,886)	(295,162)	(259,208)	(196,604)	(190,424)	(184,152)	(197,396)	-	-	-	-	-	(1,655,832)
Add Current Month Unbilled	295,162	259,208	196,604	190,424	184,152	197,396	230,416	-	-	-	-	-	1,553,362
Total Retail Sales	616,655	394,855	511,750	426,106	433,484	447,206	514,149	-	-	-	-	-	3,344,205
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	3,254,586
Difference from Test Year	90,814	(73,354)	14,470	2,098	2,674	21,111	31,806						89,619
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	\$398,529	\$0	\$0	\$0	\$0	\$0	\$1,122,925

		<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>
Expenses =Capital X11.05%/12 (Updated for 2023) =Power Supply Credit X Mwh (28.27 for 2023) =Intergration & Reserves (Calculation on WA Monthly		\$ 12,718.52 34,121.89	\$ 12,718.52 56,144.22	\$ 12,718.52 82,463.59	\$ 12,718.52 104,005.33	\$ 12,718.52 144,940.29	\$ 12,718.52 145,279.53	\$ 12,718.52 167,980.34	S - \$	-	\$ - 5	-	\$ -
tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$4,422 2,500.00	\$5,532 2,500.00	\$6,530 2,500.00	\$7,362 2,500.00	\$10,378 2,500.00	\$9,689 2,500.00	\$9,225 2,500.00	\$0 2,500.00	\$0 2,500.00	\$0 2,500.00	\$0 2,500.00	\$0 2,500.00
Revenue =Mwh X Customer Sales Amt (\$52.71)		63,620.97	104,682.06	153,755.07	193,920.09	270,244.17	270,876.69	313,202.82					
=Value of Power (Powerdex Price) =REC Sales (\$0) for 2023		\$147,409 -	\$144,346 -	\$192,774 -	\$230,053 -	\$73,063 -	\$185,046 -	\$437,112 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication	-	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	<u>-</u>	<u>-</u>	<u>-</u>	-	
Revenue Customer Sales Market Value		\$63,621 \$147,409	\$104,682 \$144,346	\$153,755 \$192,774	\$193,920 \$220,053	\$270,244 \$73,063	\$270,877 \$185.046	\$313,203 \$437,112	\$0 \$0	\$0 \$0	\$0 \$0	-	-
Total	\$2,780,105	\$211,030	\$144,346 \$249,028	\$346,529	\$230,053 \$423,973	\$73,063 \$343,307	\$185,046 \$455,923	\$750,315	\$0 \$0	\$0 \$0	\$0 \$0	-	-
Expense PPA Purchase Power Supply Rate Credit Interconnection & Integration Integration Program Administration (Actual Charges) 02806591 Total	\$1,972,339	\$50,827 \$34,122 \$12,719 \$4,422 \$0 \$102,090	\$83,630 \$56,144 \$12,719 \$5,532 \$46 \$158,071	\$122,835 \$82,464 \$12,719 \$6,530 \$51 \$224,599	\$154,923 \$104,005 \$12,719 \$7,362 \$254 \$279,263	\$215,898 \$144,940 \$12,719 \$10,378 \$225 \$384,160	\$216,403 \$145,280 \$12,719 \$9,689 -\$77 \$384,014	\$250,218 \$167,980 \$12,719 \$9,225 \$0 \$440,142	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
Net Margin	\$807,766	\$108,940	\$90,957	\$121,930	\$144,710	-\$40,853	\$71,909	\$310,173	\$0	\$0	\$0	\$0	\$0

Current Month Journal Entry

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01 RESIDENTIAL	2800	01	001	72,531,621	\$7,340,962
	01 RESIDENTIAL	2800	01	002	265,633	\$18,878
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	1,594,245	\$261,434
01	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	022	849,392	\$81,800
	01 RESIDENTIAL	2800	01	032	430,341	\$49,973
	21 FIRM COMMERCIAL	2800	21	011	18,569,790	\$2,610,469
	21 FIRM COMMERCIAL	2800	21	021	36,973,705	\$3,815,534
	21 FIRM COMMERCIAL	2800	21	025	25,794,817	\$1,948,493
21	21 FIRM COMMERCIAL	2800	21	031	4,255,201	\$444,529
31	31 FIRM- INDUSTRIAL	2800	31	011	121,238	\$16,638
	31 FIRM- INDUSTRIAL	2800	31	021	2,637,868	\$263,281
	31 FIRM-INDUSTRIAL	2800	31	025	26,541,469	\$2,140,795
	31 FIRM-INDUSTRIAL	2800	31	0251	39,314,758	\$2,105,314
	31 FIRM- INDUSTRIAL	2800	31	031	536,069	\$56,298
01 - Summary					75,671,232	\$7,753,046
21 - Summary					85,593,513	\$8,819,025
31 - Summary					69,151,403	\$4,582,326
WA - Summary					230,416,147	\$21,154,397



Revenue By Revenue Class

Data Source: Financial Reporting

Electric Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202307	ED	01	01 RESIDENTIAL	240,500	207,048,175	22,156,054	240,587	1,657,060,065	175,878,337
		21	21 FIRM COMMERCIAL	26,208	187,763,315	21,865,201	26,379	1,250,080,288	144,555,311
		31	31 FIRM- INDUSTRIAL	309	75,065,731	5,059,049	313	500,467,649	34,302,103
		39	39 FIRM-PUMPING-IRRIGATION ONLY	513	9,425,021	861,005	512	26,308,289	2,440,237
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	509	828,822	428,062	501	5,851,845	2,974,493
		80	80 INTERDEPARTMENT REVENUE	103	998,411	114,081	97	6,907,141	788,563
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,330	0	0	26,580
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	268,952
		OD	OD Other Electric Direct	0	0	11,800	0	0	64,900
	ED - Sumi	mary		268,142	481,129,475	50,537,079	268,389	3,446,675,277	361,299,477
202307 - Summary				268,142	481,129,475	50,537,079	268,389	3,446,675,277	361,299,477
Overall - Summary				268,142	481,129,475	50,537,079	268,389	3,446,675,277	361,299,477

Page 2 of 4 Run Date: Aug 4, 2023

For Internal Use Only

Avista			Hourly	Data	08/03/2023 17:46	5 PM
DAY HOU	JR					
Element Key>	27096	27120		27157		
Short Name>	SOLAR SEL GEN	PDX MidC-Hourly	Solar Se	el Power Cost		
7/31/2023 H18	16		\$	-		
7/31/2023 H19	11		\$	-		
7/31/2023 H20	2		\$	-		
7/31/2023 H21	0		\$	-		
7/31/2023 H22	0		\$	-		
7/31/2023 H23	0		\$	-		
7/31/2023 H24	0		\$	-		
	5942		\$	247,667.46		
			\$	189,445.00	Powerdex Estimator	
			\$	437,112.46		
				,	J	
				/	-	



7/21/2023 Enter first day of the month that is missing powerdex values 7/31/2023 Click RUN to get data out of Nucleus

 Purchase
 61,080.63
 61,080.63

 Sale
 1,042,048.25
 1,042,048.25

 Solar Select
 189,445.00

WA ERM July 2023 100.0%ge 18 of 36 100.0%

Power Ke	∍y	Day	Hour	Actual Price	Amount	Formula	Direction	Date and time	Est Price	Adjusted Price with Formula	Total (Amount * Price)	Adj for entered	Actual Price * Volume
27	77274	7/21/2023	0400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	21-07-20230400	50	50.00	2,150.00	2,150.00	-
27	77274	7/21/2023	1000	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	21-07-20231000	60	60.00	2,580.00	2,580.00	-
27	77274	7/21/2023	1800	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	21-07-20231800	125	125.00	5,375.00	5,375.00	-
27	77274	7/21/2023	2200	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	21-07-20232200	100	100.00	4,300.00	4,300.00	-
27	77274	7/22/2023	0200	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20230200	45	45.00	1,935.00	1,935.00	-
27	77274	7/22/2023	0400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20230400	40	40.00	1,720.00	1,720.00	-
27	77274	7/22/2023	0600	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20230600	40	40.00	1,720.00	1,720.00	-
27	77274	7/22/2023	0700	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20230700	40	40.00	1,720.00	1,720.00	-
27	77274	7/22/2023	0900	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20230900	50	50.00	2,150.00	2,150.00	-
27	77274	7/22/2023	2000	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20232000	150	150.00	6,450.00	6,450.00	-
27	77274	7/22/2023	2400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20232400	75	75.00	3,225.00	3,225.00	-
27	77274	7/23/2023	0500	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	23-07-20230500	55	55.00	2,365.00	2,365.00	-
27	77274	7/23/2023	1600	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	23-07-20231600	150	150.00	6,450.00	6,450.00	-
27	77274	7/23/2023	2100	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	23-07-20232100	150	150.00	6,450.00	6,450.00	-
27	77274	7/24/2023	2300	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	24-07-20232300	45	45.00	1,935.00	1,935.00	-
27	77274	7/25/2023	0400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	25-07-20230400	35	35.00	1,505.00	1,505.00	-
27	77274	7/25/2023	2000	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	25-07-20232000	140	140.00	6,020.00	6,020.00	-
27	77274	7/25/2023	2200	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	25-07-20232200	140	140.00	6,020.00	6,020.00	-
27	77274	7/26/2023	1300	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	26-07-20231300	80	80.00	3,440.00	3,440.00	-
27	77274	7/27/2023	1200	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	27-07-20231200	85	85.00	3,655.00	3,655.00	-
27	77274	7/27/2023	0100	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	27-07-20230100	75	75.00	3,225.00	3,225.00	-
27	77274	7/28/2023	1400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	28-07-20231400	80	80.00	3,440.00	3,440.00	-
27	77274	7/28/2023	1800	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	28-07-20231800	200	200.00	8,600.00	8,600.00	-
27	77274	7/29/2023	0300	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	29-07-20230300	65	65.00	2,795.00	2,795.00	-
27	77274	7/29/2023	0500	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	29-07-20230500	65	65.00	2,795.00	2,795.00	-
27	77274	7/29/2023	0900	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	29-07-20230900	70	70.00	3,010.00	3,010.00	-
27	77274	7/29/2023	1500	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	29-07-20231500	75	75.00	3,225.00	3,225.00	-
27	77274	7/29/2023	1800	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	29-07-20231800	90	90.00	3,870.00	3,870.00	-
27	77274	7/30/2023	0200	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	30-07-20230200	30	30.00	1,290.00	1,290.00	-
27	77274	7/30/2023	0400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	30-07-20230400	30	30.00	1,290.00	1,290.00	-
27	77274	7/30/2023	1400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	30-07-20231400	60	60.00	2,580.00	2,580.00	-
27	77274	7/30/2023	1500	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	30-07-20231500	70	70.00	3,010.00	3,010.00	-
27	77274	7/30/2023	1600	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	30-07-20231600	80	80.00	3,440.00	3,440.00	-
27	77274	7/31/2023	0100	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	31-07-20230100	50	50.00	2,150.00	2,150.00	-
27	77274	7/31/2023	1100	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	31-07-20231100	100	100.00	4,300.00	4,300.00	-
27	77274	7/31/2023	1900	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	31-07-20231900	200	200.00	8,600.00	8,600.00	-
22	23069	7/27/2023	1300	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-07-20231300	90	96.75	96.75	96.75	-
22	23069	7/27/2023	1700	0	3	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-07-20231700	130	139.75	419.25	419.25	-
22	23068	7/21/2023	0300	0	2	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	21-07-20230300	50	46.25	92.50	92.50	-
22	23068	7/21/2023	2100	0	1	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	21-07-20232100	125	115.63	115.63	115.63	-
22	23068	7/23/2023	1900	0	2	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	23-07-20231900	150	138.75	277.50	277.50	-



Power Transaction Register

Date: 08/01/2023 12324:10 PM
Database: NHCLLT 9 of 36
arpptr

Profit Center: POWER Contract Month: 202307

Direction: ALL

Counterparty: Adams Nielson Solar, LLC

Term Type: ALL Deal Type: ALL

Company Deal Type Exclusions Maintenance Form?: Y

EQR Variance Only?: N

ΑU

PURCHASES

Beg Day	End Day Trade	Term Type		Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
NON	I-INTERC	ОМРА	NY							
	ms Nielso	n Sol	ar, LL	С						
POW	VER									
01	31 Silkwor	tr LT 2	62025	AVST CORP	Energy	Sys Opt	6,944.000	5,942.000	\$42.110	250,217.62
					POWER	Total:	6,944.000	5,942.000		250,217.62
					STRA	Total:	6,944.000	5,942.000		250,217.62
				NON-INTERCO	OMPANY TO	TAL:	6,944.000	5,942.000		250,217.62
				TOT	AL PURCHA	SES:	6,944.000	5,942.000		250,217.62

Hossack, Jennifer

Kennedy, Megan From:

Monday, July 31, 2023 9:23 AM Sent:

Hossack, Jennifer To: Kettner, Cheryl Cc: RE: Tax Rate 2023 Subject:

Good Morning!

21% is still the correct rate.



Megan Kennedy, Utility Tax Manager

1411 E Mission Ave MSC-29, Spokane, WA, 99202 **P** 509.495.8144 | **F** 509.777.5419 www.myavista.com



From: Hossack, Jennifer < Jennifer. Hossack@avistacorp.com>

Sent: Friday, July 28, 2023 10:35 AM

To: Kennedy, Megan < Megan. Kennedy@avistacorp.com> Cc: Kettner, Cheryl <cheryl.kettner@avistacorp.com>

Subject: Tax Rate 2023

Hi Megan,

Checking in to make sure the tax rate I am using on the WA ERM calculation has not changed since July. If it has, could you please let me know what the new rate is?

Thanks, Jenn

AVISTA CORPORATION Cost of Long-Term Debt Detail - Washington June 30, 2023

														Principal		
Line			Coupon		Maturity	Settlement	Principal	Issuance	SWAP	Discount	Loss/Reacq	Net	Yield to	Outstanding	Effective	Line
No.	Description		Rate		Date	Date	Amount	Costs	Loss/(Gain)	(Premium)	Expenses	Proceeds	Maturity	6/30/2023	Cost	No.
	(a)		(b)		(c)	(d)	(e)	(f)	(g)	(g)	(h)	(i)	(j)	(k)	(1)	
1	FMBS - SERIES A		7.530%		5/5/2023	5/6/1993	5,500,000	42,712	-	-	963,011	4,494,277	9.359%		-	1
2	FMBS - SERIES A		7.540%		5/5/2023	5/7/1993	1,000,000	7,766	-	-	175,412	816,822	9.375%		-	2
3	FMBS - SERIES A		7.180%		8/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	3
4	ADVANCE ASSOCIAT		5.064%	1	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,769,125)	40,473,039	4.995%	40,000,000	1,998,079	4
5	FMBS - SERIES C		6.370%		6/19/2028	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	5
6	FMBS - 6.25%		6.250%		12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	6
7	FMBS - 5.70%		5.700%		7/1/2037	12/15/2006	150,000,000	4,702,304	3,738,000	222,000	-	141,337,696	6.120%	150,000,000	9,179,674	7
8	5.125% SERIES		5.125%		4/1/2022	9/22/2009	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,618	4.907%		-	8
9	5.55% SERIES		5.550%		12/20/2040	12/20/2010	35,000,000	258,834	-	-	5,263,822	29,477,345	6.788%	35,000,000	2,375,887	9
10	4.45% SERIES		4.450%		12/14/2041	12/14/2011	85,000,000	692,833	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	10
11	4.23% SERIES		4.230%		11/29/2047	11/30/2012	80,000,000	730,833	18,546,870	-	105,020	60,617,277	5.868%	80,000,000	4,694,533	11
12	4.11% SERIES		4.110%		12/1/2044	12/18/2014	60,000,000	428,205	(5,429,000)	-	-	65,000,795	3.650%	60,000,000	2,190,040	12
13	4.37% SERIES		4.370%		12/1/2045	12/16/2015	100,000,000	590,761	9,383,299	-	-	90,025,940	5.017%	100,000,000	5,016,889	13
14	3.54% SERIES		3.540%		12/1/2051	12/15/2016	175,000,000	1,042,569	53,966,197	-	-	119,991,233	5.598%	175,000,000	9,797,043	14
15	3.91% SERIES		3.910%		12/1/2047	12/14/2017	90,000,000	552,539	8,823,322	-	-	80,624,139	4.550%	90,000,000	4,095,220	15
16	4.35% SERIES		4.350%		6/1/2048	5/22/2018	375,000,000	4,246,448	26,580,102	378,750	-	343,794,700	4.881%	375,000,000	18,303,348	16
17	3.43% SERIES		3.430%		12/1/2049	11/26/2019	180,000,000	1,108,340	13,330,106	-	-	165,561,554	3.885%	180,000,000	6,992,955	17
18	3.07% SERIES		3.070%		9/30/2050	9/30/2020	165,000,000	1,074,990	33,503,119	-	-	130,421,891	4.323%	165,000,000	7,133,634	18
19	2.90% SERIES		2.900%		10/1/2051	9/28/2021	140,000,000	1,074,381	17,244,100	-	-	121,681,519	3.618%	140,000,000	5,065,670	19
20	4.00% SERIES		4.000%		4/1/2052	3/17/2022	400,000,000	4,579,993	17,035,230	-	-	378,384,778	4.323%	400,000,000	17,291,545	20
21	5.66% SERIES		5.660%		4/1/2053	3/29/2023	250,000,000	1,443,849	(7,459,930)	-	-	256,016,081	5.495%	250,000,000	13,738,428	21
22														2,507,000,000	123,870,634	22
23																23
24	Repurchase	2	8.85%		6/5/2028	5/24/2002	10,000,000				(2,228,153)	12,228,153	6.981%	3	-188,084	24
25	Repurchase	2	8.83%		6/5/2028	4/3/2003	10,000,000				(450,769)	10,450,769	8.395%	3	-43,661	25
26	Repurchase	2	8.83%		12/29/2022	3/11/2003	5,000,000				92,363	4,907,637	9.029%	3	10,341	26
27	Repurchase	2	5.72%		3/1/2034	12/30/2009	17,000,000				1,916,297	15,083,703	6.661%	3	159,446	27
28	Repurchase	2	6.55%		10/1/2032	12/31/2008	66,700,000				3,709,174	62,990,826	7.034%		324,360	28
29														2,507,000,000	124,133,036	29
30		3 Short	Term-Debt				297,542,841						6.011%	297,542,841	17,884,667	30
31														2,804,542,841	142,017,702	31
32																32
33				WAS	HINGTON'S TOT	AL DEBT OUTST	ANDING AND COS	T OF DEBT AT	June 30, 2023				5.06%			33
34					ge Rate over a twe	lve month period										34
35		² Coup	on Rate at th	e time	of repurchase											35

Average Monthly Average Rate over a twelve month.
 Coupon Rate at the time of repurchase
 Calculated using the Internal Rate of Return method

Hossack, Jennifer

From: Schultz, Kaylene

Sent: Monday, July 31, 2023 8:28 AM

To: Kettner, Cheryl **Cc:** Hossack, Jennifer

Subject: RE: [External] UTC Courtesy Email: 230214 Avista Corporation Order 01 Authorizing Energy Recovery Mechanism Deferrals for Calendar Year

2022. CRM:0003626

Hi Cheryl,

That is correct! Solar select should be sitting in an account until the end of the 8-year period, in which the balance will be evaluated to determine if it's appropriate at that time to flow through the ERM. I believe we're only 4 years or so in.

Kaylene Schultz

Manager of Regulatory Affairs

1411 E MISSION AVE | MSC-27 | SPOKANE, WA 99202

PHONE 509-495-2482 | EMAIL kaylene.schultz@avistacorp.com

www.myavista.com



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From: Kettner, Cheryl <cheryl.kettner@avistacorp.com>

Sent: Friday, July 28, 2023 11:15 AM

To: Schultz, Kaylene <Kaylene.Schultz@avistacorp.com> **Cc:** Hossack, Jennifer <Jennifer.Hossack@avistacorp.com>

Subject: FW: [External] UTC Courtesy Email: 230214 Avista Corporation Order 01 Authorizing Energy Recovery Mechanism Deferrals for Calendar Year 2022.

CRM:0003626

Hi!

It does not look like the Solar Select amount is included in the amount that can be amortized starting July 2023. Is that correct?

Thank you!

Cheryl A Kettner Resource Accounting Analyst



1411 E Mission Ave. MSC-37 Spokane, WA 99202 P 509.495.2902 cheryl.kettner@avistacorp.com

From: Schultz, Kaylene < Kaylene. Schultz@avistacorp.com >

Sent: Friday, June 30, 2023 10:59 AM

To: Kettner, Cheryl < cheryl.kettner@avistacorp.com >

Cc: Brandon, Annette <Annette.Brandon@avistacorp.com>; Miller, Joe <Joe.Miller@avistacorp.com>; Parsons, Amy <Amy.Parsons@avistacorp.com>; Hossack,

Jennifer < Jennifer.Hossack@avistacorp.com>

Subject: FW: [External] UTC Courtesy Email: 230214 Avista Corporation Order 01 Authorizing Energy Recovery Mechanism Deferrals for Calendar Year 2022.

CRM:0003626

Hi Cheryl,

Attached is the Order related to the WA ERM. The <u>overall</u> surcharge balance of \$35,246,167 (including interest and revenue related expenses) is being amortized over a two-year period, effective July 1, 2023, under a separate tariff (Schedule 93 – Power Cost Surcharge-Washington).

I'm not sure of all the information you need. I've attached workpapers related to the rate design. The "Forecast Balance" tab shows how the \$35.2M was derived, which begins with the \$31.9M total balance at December 31, 2022 from the various accounts in the table below. Note: Account 254303 was included in the overall balance being amortized.

Account	Description		Balance Surcharge/ (Rebate)
186280 - Current Year Deferral (2022)	Cumulative YTD Balance for difference between actual and authorized during 2022	\$	38.105.837
182352 - Amorti∠ing Deferral - Approved for Rebate	ERM deferrals through 2018 approved for rebate in UE-190334. UG-190335 and UE-190222 (consol.) Residual balance - tariff at zero.	\$	(767.326)
182350 - Amortizing Deferral Balance	Balance approved for prudency for 2019-2021, but not yet approved for rebate	\$	(4.502.576)
254303 - Regulatory Liability - WA Revenue Deferral due to Power Supply	Deferral of misstated EIM benefits in UE-200900 et. al.	\$	(971.670)
	Total Balance at December 31, 2022	S	31,864,265

Jenn – You may need this information for your electric model as well.

Let us know if you need anything else.

Have a very Happy 4th of July,

Kaylene Schultz

Manager of Regulatory Affairs

1411 E MISSION AVE | MSC-27 | SPOKANE, WA 99202

PHONE 509-495-2482 | EMAIL kaylene.schultz@avistacorp.com

www.myavista.com



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From: Ehrbar, Pat < Pat.Ehrbar@avistacorp.com>

Sent: Thursday, June 29, 2023 6:15 PM

WA ERM July 2023 Page 25 of 36

Subject: FW: [External] UTC Courtesy Email: 230214 Avista Corporation Order 01 Authorizing Energy Recovery Mechanism Deferrals for Calendar Year 2022. CRM:0003626

Great outcome today in Washington on the 2022 ERM review! Attached is the final order, with new rates going into effect on Saturday. Thanks to the team here for all of the work on this project over the past 4-5 months.

Thanks!

Pat

Patrick Ehrbar

Director of Regulatory Affairs

1411 E MISSION AVE | MSC-27 | SPOKANE, WA 99202

PHONE 509-495-8620 | CELL 509-994-9074 | EMAIL patrick.ehrbar@avistacorp.com

www.myavista.com



From: Document Service Queue <recordscenter@utc.wa.gov>

Sent: Thursday, June 29, 2023 3:21 PM

To: Ehrbar, Pat < Pat.Ehrbar@avistacorp.com>

Subject: [External] UTC Courtesy Email: 230214 Avista Corporation Order 01 Authorizing Energy Recovery Mechanism Deferrals for Calendar Year 2022.

CRM:0003626

The Washington Utilities and Transportation Commission (UTC) served the following document(s), regarding Docket Number(s) 230214, on 6/29/2023 3:20 PM

We attach a courtesy copy of the above document(s). Please do not reply to this e-mail. If you have any questions regarding this e-mail, please contact the UTC Records Center, at records@utc.wa.gov.

USE CAUTION - EXTERNAL SENDER

Do not click on links or open attachments that are not familiar. For questions or concerns, please e-mail phishing@avistacorp.com

Washington Energy Recovery Mechanism Forecast Amortization and Balance

Amortization Period: July 2023 - June 2025

		2022	2023	2023	2023	2023	2023	2023
	Er	nd December	End January	February	March	April	May	June
Amortization Amount	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Balance (Before Interest)	\$	-	\$ (31,864,265)	\$ (31,864,265)	\$ (31,864,265)	\$ (31,864,265)	\$ (31,864,265)	\$ (31,864,265)
Interest	\$	-	\$ (100,481)	\$ (100,481)	\$ (100,481)	\$ (100,481)	\$ (100,481)	\$ (100,481)
Other ERM Adjustments			\$ -					
ERM Revenue Balance (Income Statement)	\$	(31,864,265)	\$ (31,964,746)	\$ (32,065,228)	\$ (32,165,709)	\$ (32,266,190)	\$ (32,366,672)	\$ (32,467,153)

											ge 27 of 3	
Accounting Period	Billing Determinant	Service			Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	
202307	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0 0	740	0	0	758
202307	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0 0	20,811	0	0	20,811
202307	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0 0	0	0	0	0
202307	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0 0	11,181	0	0	11,181
202307	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0 0	8	0	0	8
202307	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0 0	513	0	0	513
202307	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0 0	1,117	0	0	1,117
202307	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0 0	6,723	0	0	6,723
202307	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0 0	3	0	0	3
202307	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0 0	0	0	0	0
202307	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0 0	1,836	0	0	1,836
202307	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0 0	273	0	0	273
202307	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0 0	24	0	0	24
202307	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0 0	0	0	0	0
202307	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0 0	52	0	0	52
202307	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0 0	164,858	0	0	164,858
202307	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0 0	41	0	0	41
202307	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0 0	263	0	0	263
202307	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0 0	0	0	0	0
202307	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0 0	0	0	0	0
202307	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0 0	293	0	0	372
202307	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0 0	575	0	0	633
202307	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0 0	14,860	0	0	14,860
202307	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0 0	3,212		0	3,212
202307	RIDER 93	ED		0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0 0	11		0	11
202307	RIDER 93	ED		0023	0023 - Large General Service TOU - WA		21 FIRM COMMERCIAL	0 0	275		0	275
202307	RIDER 93	ED		0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0 0	0		0	0
202307	RIDER 93	ED		0032	0032 - PUMPING SVC RES&FRM		39 FIRM-PUMPING-IRRIGATION ONLY	0 0	882	0	0	882
202307	RIDER 93	ED		0046	0046 - CUST OWND ST LT S V		51 LIGHTING-PUBLIC STREET AND HIWAY	0 0	76		0	76
202307	RIDER 93	ED		0032	0032 - PUMPING SVC RES&FRM		01 RESIDENTIAL	0 0	2,139		0	
202307	RIDER 93	ED		0047	0047 - AREA LIGHT-COM&INDUS		39 FIRM-PUMPING-IRRIGATION ONLY	0 0	1	0	-	1
202307	RIDER 93	ED		0045	0045 - CUST OWND ST LT ENGY		51 LIGHTING-PUBLIC STREET AND HIWAY	0 0	22	0	0	22
202307	RIDER 93	ED		025I	025I - EX LG GEN SERV/IEP		31 FIRM- INDUSTRIAL	0 0	0	0	0	
202307	RIDER 93	ED		0001	0001 - RESIDENTIAL		01 RESIDENTIAL	0 0	316,189	0	0	316,180
202307	RIDER 93	ED		0047	0047 - AREA LIGHT-COM&INDUS		31 FIRM- INDUSTRIAL	0 0	14		-	14
202307	RIDER 93	ED		0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0 0	4	0	0	
202307	RIDER 93	ED		0011	0011 - GENERAL SERVICE		21 FIRM COMMERCIAL	0 0	78,701	0	-	
202307	RIDER 93	ED		0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0 0	6,874		-	-7
202307	RIDER 93	ED		0025	0025 - EXTRA LGE GEN SERV		21 FIRM COMMERCIAL	0 0	0	0	-	0
Overall - Total				==				0 0	632,571	0	-	632,764
Page 1 of 2								Dun Data	Aug 4, 2023			

Page 1 of 2 Run Date: Aug 4, 2023

For Internal Use Only

Conversion Factor 0.956069 Conversion Factor 604,781.68

Current Amort 182352

AVISTA UTILITIES CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC TWELVE MONTHS ENDED SEPTEMBER 30, 2021 Approved in UE-220053

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.003326
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038605
Total Expense		0.043931
Net Operating Income Before FIT		0.956069
Federal Income Tax @	21.00%	0.200774
REVENUE CONVERSION FACTOR		0.755294

AVISTA CORPORATION

STATE OF WASHINGTON DOCKET NO. UE-011595 POWER COST DEFERRAL REPORT

MONTH OF JULY 2023

ATTACHMENT B REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Effective Date: 202307

Last Update: 08/03/2023 3:56 PM

Approval Requested: 08/03/2023 3:56 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment	
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	5,541.95	0.00 WA REC Deferral Interest	
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	5,541.95 WA REC Deferral Interest	
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	73,549.75 WA REC Deferral 202307-202406	
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	73,549.75	0.00 WA REC Deferral 202307-202406	
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	1,358.27 WA REC Deferral Amort Interest	
60	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	L ED	WA	DL	1,358.27	0.00 WA REC Deferral Amort Interest	
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	288,312.84	0.00 WA Rec Deferral Amort	
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	288,312.84 WA Rec Deferral Amort	
90	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	1,058,437.18	0.00 Annual transfer of deferral balance to amortization - balance to account 186322	transfer
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	1,058,437.18 Annual transfer of deferral balance to amortization balance from account 186324	transfer
					Totals:	1,427,199.99	1,427,199.99	

Jennifer Hossack

Jennifer Hossack

Last Saved by:

Submitted by:

Approved by:

Explanation:

To account for the Washington REC Deferral per Washington Commission Orders.

Prepared by Jennifer Hossack

AMU PAYSONS

Reviewed by

Approved for Entry
Corporate Accounting use Only

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account	186322	ED WA								186322 RECON	
								End Balance			
	Balance before				Monthly		Interest	before	End Balance with	GL Wand	
Month Ending	Interest	Balance Transfer	Amortization	Adjustments	Interest Rate	Interest	Adjustments	interest	Interest	Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	Error (Logon)	#VALUE!
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	Error (Logon)	#VALUE!
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	Error (Logon)	#VALUE!
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	Error (Logon)	#VALUE!
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	Error (Logon)	#VALUE!
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	Error (Logon)	#VALUE!
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	Error (Logon)	#VALUE!
202308											
202309											
202310											
202311	•					•					
202312	•					•					
202401						-		-	-	Error (Logon)	#VALUE!

(1,358.27)

current month entry 288,312.84

202307 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR
186322 ED WA			1,358.27
419600 ED WA		1,358.27	
186322 ED WA		288,312.84	
557324 ED WA			288,312.84

Misc Def Debit - WA Rec 1 Interest Exp on Rec Def Misc Def Debit - WA Rec 1 Def Power Supply Exp - Rec Amort

286,954.57 TTL #VALU



Revenue By Rate Schedule

Data Source: Financial Reporting

Data Updated Daily

State Code: ALL Revenue Class: ALL Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202307	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0		0	0	-1
		ID - Total					0	0	-1	0	0	-1
		WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-122,932	0	0	-980,148
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-30
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-450	0	0	-4,905
			0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-30,455	0	0	-218,830
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-199	0	0	-1,856
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-129	0	0	-1,005
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,614	0	0	-26,093
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-28	0	0	-112
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-14	0	0	-53
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-66,710	0	0	-449,977
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,759	0	0	-34,723
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-471	0	0	-3,185
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,533	0	0	-13,063
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-59	0	0	-279
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-14,772	0	0	-100,934
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-17,973	0	0	-122,495
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-2	0	0	-17
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3,337	0	0	-9,527
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-7,096	0	0	-23,103
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-894	0	0	-4,054
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,149	0	0	-5,769
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-23	0	0	-135
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-717	0	0	-2,270
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-264	0	0	-750
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-550	0	0	-3,843
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-9	0	0	-61
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-24	0	0	-170
			0046	0046 - CUST OWND ST LT S V		51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-47	0	0	-327
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-236	0	0	-1,655
			0047	0047 - AREA LIGHT-COM&INDUS		31 FIRM- INDUSTRIAL	0	0	-6	0	0	-44
			0047	0047 - AREA LIGHT-COM&INDUS		39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-2
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-36
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-126	0	0	-870
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-22,977	0	0	-149,101
		WA - Total	1			**	0	0	-301,561	0	0	-2,159,419
	ED - Tota						0	0	-301,561	0	0	-2,159,420
202307 - Total							0	0	-301,561	0	0	-2,159,420
Overall - Total							0	0		0	0	-2,159,420
									502/002			=,===, :=0

Page 1 of 4 Run Date: Aug 2, 2023

For Internal Use Only

 Conversion Factor
 0.956069
 Approved RCF UE-200900 (did not change 12/21/22 filing)

 Amort Expense
 \$ (288,313)
 (Check with Marcus at next GRC)

DJ475 - Washington REC Deferral - Account 186323

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account	186323 E	ED WA	186323 RECON								
		Balance			Monthly		Interest	End Balance	End Balance with		
Month Ending	Balance before Interest	Transfer	Deferral	WA I-937 RPS	Interest Rate	Interest	Adjustments	before interest	Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	-	(990,154.78)
202308	984,612.83								5,541.95		
202309	984,612.83								5,541.95		
202310	984,612.83								5,541.95		
202311	984,612.83								5,541.95		
202312	984,612.83								5,541.95		

Hossack, Jennifer: recorded on NSJ003

current month entry

(73,549.75)

5,541.95

202307 UPDATE DATE TO CALC JET ENTRY

JETENTRY:	DR	CR
186323 ED WA	5,541.95	
431016 ED WA		5,541.95
186323 ED WA		73,549.75
557322 ED WA	73,549.75	

Misc Def Debit - WA Rec 2 Interest on Energy Deferrals Misc Def Debit - WA Rec 2 Def Power Supply Exp - RECs Avista Corp. - Resource Accounting DJ 475 - Washington REC Deferral 2023 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202301	202302	202303	202304	202305	202306	202307	202308	202309	202	2310	202311	l	202312	Total
Voluntary REC Revenue	456016-ED-AN	-	(897,500)	(245,005)	(316,360)	(295,220)	(225,460)	(121,260)	-	-		-	-		-	\$ (2,100,805)
Voluntary REC Broker Fee Expense	557171-ED-AN	3,165	3,791	3,177	7,115	1,630	3,702	9,039	-	-		-	-		-	\$ 31,619
Total		\$ 3,165 \$	(893,709) \$	(241,828) \$	(309,245) \$	(293,590) \$	(221,758) \$	(112,221)	\$ -	\$ -	\$	-	\$ -	. \$	•	\$ (2,069,187)
Washington State Share																
Voluntary REC Revenue	65.54%	-	(588,222)	(160,577)	(207,342)	(193,487)	(147,766)	(79,474)	-	-		-	-		-	\$ (1,376,868)
Voluntary REC Broker Fee Expense	65.54%	2,075	2,484	2,082	4,663	1,068	2,426	5,924	-	-		-	-		-	\$ 20,723
Total Surcharge (+) or Rebate (-)		\$ 2,075	(585,737) \$	(158,494) \$	(202,679) \$	(192,419) \$	(145,340) \$	(73,550)	\$ -	\$ -	\$	-	\$ -	. \$	-	\$ (1,356,145)
Accounting Entries																
186324.ED.WA (202207 thru 202306)		Debit	Credit	Credit	Credit	Credit	Credit	Credit								
557322.ED.WA		Credit	Debit	Debit	Debit	Debit	Debit	Debit								

2021 C	ompliance Year for WA I-937							we use	d 2020 & 2	021 vintag	ge RECs to	meet our 2	2021 compl	iance												
2021 0	omphanice real for training	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Quantity						•												•								
W797	Kettle Falls Woodwaste Plant - Kettle Falls 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
W130	Kettle Falls Woodwaste Plant - Kettle Falls V	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
W4757	Boulder Community Solar - Boulder Commu	0	0	0	0	0	0	0	0	0	0	0	0	16	21	52	68	68	67	70	59	51	41	17	7	537
W2906	Palouse Wind, LLC - Palouse Wind	51,470	0	38,016	30,138	0	30	0	0	0	10,791	41,523	30,368	9,657	32,653	30,904	35,441	29,832	22,029	16,144	22,114	25,668	30,030	41,320	23,468	521,596
W10997	Rattlesnake Flat, LLC - Rattlesnake Flat	0	0	0	0	0	0	0	0	397	4,683	9,379	22,698	0	0	0	0	0	0	0	0	0	0	0	0	37,157
W1560	Cabinet Gorge HED - Cabinet Gorge Unit 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,502	0	0	0	0	0	2,679	0	23,361	33,542
W1561	Cabinet Gorge HED - Cabinet Gorge Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0	20,576	0	0	0	0	. 0	0	. 0	20,576
W1562	Cabinet Gorge HED - Cabinet Gorge Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	302	0	0	0	0	0	0	0	0	0	0	0	302
W2103	Long Lake HED - Long Lake Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	14,200	0	0	0	0	0	0	0	0	0	0	0	14,200
W2102	Little Falls HED - Little Falls Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0	0	0	0
W216	Nine Mile HED - Nine Mile HED	0	0	0	0	0	0	0	0	0	0	0	0	2.120	0	0	0	920	355	0	0	0	0	0	0	3,395
W283	Nine Mile HED 2 - Nine Mile HED 2	0	0	0	0	0	0	0	0	0	0	0	0	396	4,947	0	0	0	0	0	0	0	0	0	0	5,343
W1530	Noxon Rapids HED - Noxon Rapids Unit 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,404	5,596	30,000
W1552	NOXON RAPIDS HED - NOXON RAPIDS UNIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,701	9,701
W1554	Noxon Rapids HED - Noxon Rapids Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	0	0	31,000	32,000
W1555	Noxon Rapids HED - Noxon Rapids Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	14,994	0	1,000	0	0	0	0	0	0	0	0	0	14,994
VV 1333	Noxon Rapids TIED - Noxon Rapids Offic 4	U	U	U	U	U	U	U	U	U	U	U	U	14,554	U	U	U	U	U	U	U	U	U	U	U	723,343
Price																										723,343
W797	Kettle Falls Woodwaste Plant - Kettle Falls 2	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	based on actual
W130	Kettle Falls Woodwaste Plant - Kettle Falls V	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	
W4757	Boulder Community Solar - Boulder Commu	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	based on actual
W2906	Palouse Wind, LLC - Palouse Wind	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	based on actual
W10997	Rattlesnake Flat, LLC - Rattlesnake Flat	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	\$5.20	basea on actual
W1560	Cabinet Gorge HED - Cabinet Gorge Unit 2	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	based on actual
W1561	Cabinet Gorge HED - Cabinet Gorge Unit 3	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	basea on actual
W1562	Cabinet Gorge HED - Cabinet Gorge Unit 4	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	
W2103	Long Lake HED - Long Lake Unit 3	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	
W2103 W2102	Little Falls HED - Little Falls Unit 4	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	
W2102 W216	Nine Mile HED - Nine Mile HED	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	based on actual
	Nine Mile HED 2 - Nine Mile HED 2	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	baseu on actual
W283			\$0.14	\$0.71			\$0.71	\$0.14	\$0.71	\$0.14		\$0.14	\$0.14	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	based on actual
W1530	Noxon Rapids HED - Noxon Rapids Unit 1	\$0.14 \$0.14	\$0.14	\$0.14	\$0.14 \$0.14	\$0.14 \$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14 \$0.14	\$0.14	\$0.14	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	based on actual
W1552	NOXON RAPIDS HED - NOXON RAPIDS UNIT																									
W1554	Noxon Rapids HED - Noxon Rapids Unit 3	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	
W1555	Noxon Rapids HED - Noxon Rapids Unit 4	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	
System \$																										
W797	Kettle Falls Woodwaste Plant - Kettle Falls 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
W130	Kettle Falls Woodwaste Plant - Kettle Falls V	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
W4757	Boulder Community Solar - Boulder Commu	0	0	0	0	0	0	0	0	0	0	0	0	14	19	47	61	61	60	63	53	46	37	15	6	483
W2906	Palouse Wind, LLC - Palouse Wind	257,350	0	190,080	150,690	0	150	0	0	0	53,955	207,615	151 840	50,216	169,796	160.701	184.293	155,126	114,551			133.474		214,864	122,034	2,671,832
W10997	Rattlesnake Flat, LLC - Rattlesnake Flat	0	0	0	0	0	0	0	0	1,985	23,415	,	113,490	0	0	0	0	0	0	00,5 .5	0	0	0	0	0	185,785
W1560	Cabinet Gorge HED - Cabinet Gorge Unit 2	0	0	0	0	0	0	0	0	0	23,413	0	0	0	0	0	6,752	0	0	0	0	0	2,411	0	21,025	30,188
W1561	Cabinet Gorge HED - Cabinet Gorge Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0,732	18.518	0	0	0	0	2,411	0	0	18,518
W1562	Cabinet Gorge HED - Cabinet Gorge Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	272	0	0	0	10,510	0	0	0	0	0	0	0	272
	= = =	0	0	0	0	0	0	0	0	0	0	0	0	12,780	0	0	0	0	0	0	0	0	0	0	0	
W2103	Long Lake HED - Long Lake Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	12,780	0	0	0	0	0	0	0	0	0	0	0	12,780 0
W2102	Little Falls HED - Little Falls Unit 4	-	0	0	-	0	-	0	•	0	-	0	0	•	-	-	0	•	-	•	-	0	·	0	0	-
W216	Nine Mile HED - Nine Mile HED	0	0	0	0	0	0	0	0	0	0	0	0	15,688	0	0	0	6,808 0	2,627 0	0	0	0	0	0	0	25,123
W283	Nine Mile HED 2 - Nine Mile HED 2	-	-	•	0	-	-	-	·	-	-	-	•	2,930	36,608	0	-	·	•	-	-	-	0	-	-	39,538
W1530	Noxon Rapids HED - Noxon Rapids Unit 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,964	5,036	27,000
W1552	NOXON RAPIDS HED - NOXON RAPIDS UNIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,731	8,731
W1554	Noxon Rapids HED - Noxon Rapids Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	900	0	0	0	0	0	0	0	0	27,900	28,800
W1555	Noxon Rapids HED - Noxon Rapids Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	13,495	0	0	0	0	0	0	0	0	0	0	0	13,495
																										3,062,545
PT Ratio		34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.36%	34.36%	34.36%	34.36%	\$ 4.23

\$0 \$687 \$26,778 \$88,086 \$91,831 \$33,016 \$71,443 \$55,946 \$66,142 \$62,476 \$40,576 \$29,076 \$39,817 \$45,877 \$54,496 \$81,379 \$63,474 \$1,058,162.58

\$89,069

\$0 \$65,787 \$52,154

Idaho \$

DJ475 - Washington REC Deferral - Account 186324

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account	186324	ED WA							1	186324 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
202301	238,357.59		2,074.58		0.54259%	1,298.93		240,432.17	241,731.10	237,570.69	(4,160.41)	Semi-annual compounding
202302	240,432.17		(585,737.11)		0.54259%	(284.51)		(345,304.94)	(344,290.52)	(344,290.52)	0.00	
202303	(345,304.94)		(158,494.14)		0.54259%	(2,303.58)		(503,799.08)	(505,088.24)	(505,088.24)	0.00	
202304	(503,799.08)		(202,679.29)		0.54259%	(3,283.42)		(706,478.37)	(711,050.95)	(711,050.95)	0.00	
202305	(706,478.37)		(192,419.10)		0.54259%	(4,355.30)		(898,897.47)	(907,825.35)	(907,825.35)	0.00	
202306	(898,897.47)		(145,340.20)		0.54259%	(5,271.63)		(1,044,237.67)	(1,058,437.18)	(1,058,437.18)	0.00	
202307	(1,058,437.18)	1,058,437.18			0.54259%	-		-	-	(1,058,437.18)	(1,058,437.18)	Transfer balance to 186322
202308												
202309												
202310												
202311												
202312												

202307 UPDATE DATE TO CALC JET ENTRY

JET ENTRY: CR 186324 ED WA 431016 ED WA 186324 ED WA 557322 ED WA

current month entry

Misc Def Debit - WA Rec 3 Interest Exp on Rec Def Misc Def Debit - WA Rec 3 Def Power Supply Exp - RECs

#VALUE!