

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

MONTH OF OCTOBER 2023

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM

Team: Resource Accounting

Type: C ✓

Category: DJ

Currency: USD

Last Saved by: Jennifer Hossack

Submitted by: Jennifer Hossack

Approved by:

Effective Date: 202310 ✓

Last Update: 11/06/2023 1:33 PM

Approval Requested: 11/06/2023 1:36 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	446,346.00 ✓	0.00	Current Year ERM (2023)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓ 446,346.00	Current Year ERM Deferral Expense (2023)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	34,661.00 ✓	0.00	Current Year ERM Interest Accrual (2023)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 34,661.00	Current Year ERM Interest Inc (2023)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓ 1,202,266.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,202,266.00 ✓	0.00	Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 94,540.00	Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	94,540.00 ✓	0.00	Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	130,760.00 ✓	0.00	Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓ 130,760.00	Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	11,671.00 ✓	0.00	Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓ 11,671.00	Interest Expense on Pending Balance Solar Select
Totals:						1,920,244.00 ✓	1,920,244.00 ✓	

Explanation:


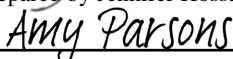
Record current month deferred power supply costs, and interest per WA accounting order.

Avista Corporation Journal Entry

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 Prepared by Jennifer Hossack	<u>11/6/23</u> Date
 Reviewed by	<u>11/6/23</u> Date
Approved for Entry Corporate Accounting use Only	<u> </u> Date

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

watch interest (-) Balance Int Exp 431600 ED WA

watch interest (+) Balance Int Exp 419600 ED WA

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

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with 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	Need to follow up with Carly on the entry that changed this value - related to broker fees
7/31/2023	2,647,240		3,587,341		14,805		6,234,581	6,249,386	6,249,386	0.00	
8/31/2023	6,234,581		6,147,789		31,032		12,382,370	12,428,207	12,428,207	0.00	
9/30/2023	12,382,370		(2,208,311)		37,598		10,174,059	10,257,494	10,257,494	0.00	
10/31/2023	10,174,059		446,346	√	34,661	√	10,620,405	10,738,501	10,257,494	(481,007.00)	
11/30/2023											
12/31/2023											

Entry	Debit	Credit	
557280 ED WA		√446,346	Deferred Power Supply Expense
186280 ED WA	446,346√		Regulatory Asset ERM Deferred Current Year
419600 ED WA		√34,661	Interest Inc Energy Deferrals
186280 ED WA	34,661√	-	Regulatory Asset ERM Deferred Current Year

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

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

Account 182352

Use new FIT rate from Kaylene

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with 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	31,969,598	0.00	
8/31/2023	31,862,370		(1,527,945)		103,673		30,334,425	30,545,326	30,545,326	0.00	
9/30/2023	30,334,425		(1,374,334)		98,835		28,960,091	29,269,827	29,269,827	0.00	
10/31/2023	28,960,091		(1,202,266)	✓	94,540	✓	27,757,825	28,162,101	29,269,827	1,107,726.00	
11/30/2023											
12/31/2023											

Entry:

	Debit	Credit	
182352 ED WA	0	✓1,202,266	WA ERM Deferral-Approved for Rebate
557290 ED WA	1,202,266 ✓		WA ERM Amortization
419600 ED WA		✓94,540	Interest Income Energy Deferrals
182352 ED WA	94,540 ✓		WA ERM Deferral-Approved for Rebate

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%

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(2,306,640)		
1/1/2023	(2,306,640)						(2,306,640)	(2,306,640)	(2,306,640)		
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	(2,773,177)		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)	(3,173,666)		0.00
8/31/2023	(3,163,636)		(205,596)		(10,889)		(3,369,232)	(3,390,151)	(3,390,151)		0.00
9/30/2023	(3,369,232)		(66,337)		(11,343)		(3,435,569)	(3,467,831)	(3,467,831)		0.00
10/31/2023	(3,435,569)		(130,760)	√	(11,671)	√	(3,566,329)	(3,610,262)	(3,467,831)	142,431.00	
11/30/2023											
12/31/2023											

Entry:

	Debit	Credit	
557175 ED WA	130,760	√	0 Solar Select Deferral
186295 ED WA	0	√	130,760 Reg Asset ERM Solar Select
431600 ED WA	11,671	√	Interest Expense on Pending Balance
186295 ED WA		√	11,671 Interest Expense on Pending Balance

Avista Corp. - Resource Accounting
 WASHINGTON POWER COST DEFERRALS

Line
 No.

WASHINGTON ACTUALS	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
1 555 Purchased Power	\$171,972,557	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$14,255,312	\$15,712,538	\$395,467	\$0
2 447 Sale for Resale	(\$212,242,731)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$25,903,589)	(\$18,891,771)	(\$89,949)	\$0
3 501 Thermal Fuel	\$36,141,609	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$4,195,868	\$4,263,142	\$3,028,895	\$0	\$0
4 547 CT Fuel	\$84,269,010	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$10,398,260	\$9,852,495	\$8,996,101	\$12,524,452	\$0	\$0
5 456 Transmission Revenue	(\$28,514,590)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	(\$2,736,195)	(\$2,685,497)	(\$3,090,713)	\$0	\$0
6 565 Transmission Expense	\$16,210,617	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$1,498,269	\$1,475,607	\$1,482,065	\$0	\$0
7 557 Broker Fees	\$1,997,132	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$160,270	\$214,465	\$24,546	\$0	\$0
8 Adjusted Actual Net Expense	\$69,528,086	(\$1,056,977)	\$19,897,825	\$15,185,883	\$12,466,439	(\$11,649,139)	\$508,344	\$4,917,283	\$17,852,875	\$615,541	\$10,790,012	\$305,518	\$0
AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/23	Feb/23	Mar/23	Apr/23	May/23	Jun/23	Jul/23	Aug/23	Sep/23	Oct/23	Nov/23	Dec/23
9 555 Purchased Power	\$99,292,719	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
10 447 Sale for Resale	(\$113,377,437)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
11 501 Thermal Fuel	\$27,726,314	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
12 547 CT Fuel	\$85,362,403	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
13 456 Transmission Revenue	(\$26,489,890)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
14 565 Transmission Expense	\$14,880,750	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
15 557 Broker Fees - Other Expenses	\$501,940	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
16 456 Other Revenue	(\$5,193,060)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
17 Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Authorized Net Expense	\$82,703,739	\$15,389,565	\$16,824,174	\$13,025,869	\$7,353,377	\$4,103,436	\$4,196,953	(\$2,178,939)	\$7,951,735	\$5,364,760	\$10,672,809	\$13,001,452	\$12,137,183
19 Actual - Authorized Net Expense	(\$13,175,653)	(\$16,446,542)	\$3,073,651	\$2,160,014	\$5,113,062	(\$15,752,575)	(\$3,688,609)	\$7,096,222	\$9,901,140	(\$4,749,219)	\$117,203	(\$12,695,934)	
20 Resource Optimization - Subtotal	\$42,825,929	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$809,212	\$890,798	\$399,237	\$0	\$0
21 Adjusted Net Expense	\$29,650,276	\$10,512,817	\$9,483,766	\$4,818,993	\$7,319,281	(\$13,989,485)	(\$3,170,002)	\$7,306,535	\$10,710,352	(\$3,858,421)	\$516,440	(\$12,695,934)	\$0
22 Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23 Washington Share	\$19,432,792	\$6,890,100	\$6,215,660	\$3,158,368	\$4,797,057	(\$9,168,708)	(\$2,077,619)	\$4,788,703	\$7,019,565	(\$2,528,809)	\$338,475	(\$8,320,915)	\$0
24 Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,079,019)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)	(\$398,529)	(\$188,689)	\$75,130	\$157,465	#VALUE!	
26 Net Power Cost (+) Surcharge (-) Rebate	\$18,353,773	\$5,752,201	\$7,134,786	\$2,977,059	\$4,770,769	(\$9,202,213)	(\$2,342,140)	\$4,390,174	\$6,830,876	(\$2,453,679)	\$495,940	#VALUE!	
28 Cumulative Balance		\$5,752,201	\$12,886,987	\$15,864,046	\$20,634,815	\$11,432,602	\$9,090,462	\$13,480,636	\$20,311,512	\$17,857,833	\$18,353,773	#VALUE!	
input 10,000,000 and up	90% 90%	\$0	\$2,886,987	\$5,864,046	\$10,634,815	\$1,432,602	\$0	\$3,480,636	\$10,311,512	\$7,857,833	\$8,353,773	#VALUE!	
input 4,000,000 to \$10M	50% 75%	\$1,752,201	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$5,090,462	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	#VALUE!	
input 0 to \$4M	0% 0%	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	#VALUE!	
check #-should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!	
Deferral Amount, Cumulative (Customer)		\$876,101	\$5,598,288	\$8,277,641	\$12,571,334	\$4,289,342	\$2,545,231	\$6,132,572	\$12,280,361	\$10,072,050	\$10,518,396	#VALUE!	
Deferral Amount, Monthly Entry		\$876,101	\$4,722,187	\$2,679,353	\$4,293,693	(\$8,281,992)	(\$1,744,111)	\$3,587,341	\$6,147,789	(\$2,208,311)	\$446,346	#VALUE!	
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$10,518,396)	(\$876,101)	(\$4,722,187)	(\$2,679,353)	(\$4,293,693)	\$8,281,992	\$1,744,111	(\$3,587,341)	(\$6,147,789)	\$2,208,311	(\$446,346)	#VALUE!	
Company Band Gross Margin Impact, Cumulative		\$4,876,100	\$7,288,699	\$7,586,405	\$8,063,481	\$7,143,260	\$6,545,231	\$7,348,064	\$8,031,151	\$7,785,783	\$7,835,377	#VALUE!	

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
555 PURCHASED POWER														
1	Short-Term Purchases	\$67,878,300	\$11,933,843	\$2,481,828	\$2,277,338	\$7,980,524	\$4,042,737	\$3,474,854	\$7,032,061	\$17,903,349	\$4,196,213	\$6,160,086	\$395,467	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$12,889,063	\$1,288,900	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,053,054	\$133,661	\$123,867	\$72,300	\$45,586	\$102,464	\$73,008	\$189,712	\$206,049	\$50,130	\$56,277	\$0	\$0
4	Douglas County PUD (Wells)	\$1,971,080	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$28,411,027	\$2,811,500	\$2,827,408	\$2,827,408	\$2,980,263	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$8,932	\$1,348	\$1,091	\$1,188	\$984	\$833	\$535	\$652	\$854	\$732	\$715	\$0	\$0
8	Small Power	\$859,355	\$95,242	\$84,706	\$71,075	\$136,922	\$136,094	\$127,995	\$88,065	\$38,299	\$39,439	\$41,518	\$0	\$0
9	Stimson Lumber	\$313,246	\$0	\$59,430	\$78,717	\$24,663	\$15,448	\$75,530	\$8,770	\$0	\$51,000	(\$312)	\$0	\$0
10	City of Spokane-Upriver	\$1,464,854	\$296,367	\$176,406	\$180,226	\$350,571	\$286,502	\$144,950	\$6,150	\$0	\$1,552	\$22,130	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$4,831,635	\$482,203	\$502,631	\$461,189	\$455,747	\$373,289	\$395,651	\$596,651	\$551,965	\$504,316	\$507,993	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$975,039	\$0	\$0	\$8,030	\$61,604	\$179,846	\$210,885	\$165,773	\$151,527	\$127,395	\$69,979	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$25,324,438	\$2,531,637	\$2,621,354	\$2,624,851	\$2,417,339	\$2,365,539	\$2,524,682	\$2,525,505	\$2,580,443	\$2,574,960	\$2,558,128	\$0	\$0
14	Palouse Wind	\$15,935,118	\$2,022,134	\$2,729,811	\$2,104,976	\$1,832,022	\$1,333,641	\$1,038,449	\$1,127,597	\$1,165,832	\$1,436,729	\$1,143,927	\$0	\$0
15	Rattlesnake Flat, LLC	\$8,907,474	\$790,567	\$1,209,483	\$1,121,760	\$1,023,866	\$861,920	\$760,313	\$755,739	\$841,799	\$864,342	\$677,685	\$0	\$0
16	WPM Ancillary Services	\$978,326	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$75,428	\$89,666	\$0	\$0
17	Non-Mon. Accruals	\$171,616	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$19,653	\$71,323	\$0	\$0
18	Total 555 Purchased Power	\$171,972,557	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$14,255,312	\$15,712,538	\$395,467	\$0

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

555 PURCHASED POWER													
555000	\$140,228,750	\$15,320,265	\$14,235,417	\$11,857,869	\$16,900,794	\$11,887,897	\$12,223,867	\$13,140,732	\$18,948,377	\$11,775,424	\$13,938,108	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$7,132,144	\$0	\$0	\$8	(\$353,116)	\$436,868	\$76	\$693,500	\$5,313,708	\$1,041,100	\$0	\$0	\$0
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	\$171,616	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$19,653	\$71,323	\$0	\$0
555700	\$2,594,464	\$279,955	\$188,000	\$0	\$431,404	\$617,638	\$169,700	\$43,552	\$862,198	\$1,137	\$880	\$0	\$0
555710	\$978,326	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$75,428	\$89,666	\$0	\$0
555740	\$20,940,230	\$6,988,712	(\$113,855)	\$1,463,726	\$1,824,386	\$1,079,711	\$756,321	\$2,941,539	\$2,636,356	\$1,349,419	\$1,618,448	\$395,467	\$0
	(\$72,973)	(\$4,422)	(\$5,532)	(\$6,530)	(\$7,362)	(\$10,378)	(\$9,689)	(\$9,225)	(\$7,099)	(\$6,849)	(\$5,887)		
WNP3 Mid Point	\$0												
	\$171,972,557	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$14,255,312	\$15,712,538	\$395,467	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$182,607,883)	(\$20,659,644)	(\$5,394,732)	(\$15,482,653)	(\$10,964,236)	(\$26,312,222)	(\$18,447,539)	(\$24,411,991)	(\$22,594,210)	(\$22,678,602)	(\$15,572,105)	(\$89,949)	\$0
20	Nichols Pumping Index Sale	(\$2,583,806)	(\$491,201)	(\$253,688)	(\$288,365)	(\$309,153)	(\$41,847)	(\$121,685)	(\$275,996)	(\$328,888)	(\$171,837)	(\$301,146)	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$122,301)	(\$12,334)	(\$10,630)	(\$12,721)	(\$12,337)	(\$12,730)	(\$12,458)	(\$12,222)	(\$12,454)	(\$12,344)	\$0	\$0	\$0
22	Pend Oreille DES	(\$424,651)	(\$50,587)	(\$46,841)	(\$54,553)	(\$50,358)	(\$52,774)	(\$49,559)	(\$29,294)	(\$20,639)	(\$23,047)	(\$46,999)	\$0	\$0
23	Merchant Ancillary Services	(\$26,504,090)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)		(\$3,018,032)	(\$2,959,177)	\$0	\$0
24	Total 447 Sales for Resale	(\$212,242,731)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$25,903,589)	(\$18,891,771)	(\$89,949)	\$0

447 SALES FOR RESALE

447000	(\$114,064,176)	(\$6,870,502)	(\$266,389)	(\$11,963,968)	(\$22,918,256)	(\$7,105,563)	(\$15,622,329)	(\$14,106,984)	(\$10,755,134)	(\$11,696,220)	(\$12,758,831)	\$0	\$0
Solar Select Generation Priced at Powerdex	\$2,031,673	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041	\$192,799		
447100	(\$22,158,411)	(\$4,723,898)	\$0	\$1,652,531	\$17,345,460	(\$16,737,416)	(\$1,022,720)	(\$5,556,772)	(\$4,644,840)	(\$8,925,700)	\$454,944	\$0	\$0
447150	(\$33,771,840)	(\$7,936,959)	(\$3,752,502)	(\$4,089,628)	(\$3,379,693)	(\$776,704)	(\$1,569,010)	(\$3,169,666)	(\$3,396,463)	(\$2,147,866)	(\$3,553,349)	\$0	\$0
447700	(\$3,146,085)	(\$260,139)	(\$184,000)	\$0	(\$466,059)	(\$917,675)	(\$181,412)	(\$50,500)	(\$1,084,199)	(\$1,221)	(\$880)	\$0	\$0
447710	(\$978,326)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	(\$75,428)	(\$89,666)	\$0	\$0
447720	(\$27,988,942)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)	(\$1,484,852)	(\$3,018,032)	(\$2,959,177)	\$0	\$0
447740	(\$12,166,624)	(\$1,449,798)	(\$1,525,010)	(\$1,531,088)	(\$2,057,570)	(\$872,189)	(\$329,278)	(\$2,182,265)	(\$1,775,703)	(\$176,163)	(\$177,611)	(\$89,949)	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$212,242,731)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$25,903,589)	(\$18,891,771)	(\$89,949)	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$7,948,656	\$1,014,168	\$855,039	\$925,462	\$294,192	(\$2,373)	\$693,616	\$1,034,870	\$995,849	\$1,208,465	\$929,368	\$0	\$0
26	Kettle Falls Gas-501120	\$2,634	(\$90,661)	\$83,285	\$820	\$2,674	\$1,708	\$24	\$74	\$1,269	\$601	\$2,840	\$0	\$0
27	Colstrip Coal-501140	\$27,879,102	\$2,745,132	\$3,112,349	\$3,370,011	\$2,815,602	\$1,771,591	\$2,251,615	\$3,526,091	\$3,190,640	\$3,052,186	\$2,043,885	\$0	\$0
28	Colstrip Oil-501160	\$311,217	\$44,661	\$33,217	\$0	\$2,657	\$69,000	\$22,384	\$76,496	\$8,110	\$1,890	\$52,802	\$0	\$0
29	Total 501 Fuel Expense	\$36,141,609	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$4,195,868	\$4,263,142	\$3,028,895	\$0	\$0

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
501 FUEL-TONS														
30	Kettle Falls	415,661	53,868	47,172	52,066	19,518	-	39,099	56,556	51,523	53,226	42,633	-	-
31	Colstrip	828,073	81,076	91,567	100,297	81,559	49,364	65,403	102,294	91,175	87,703	77,635	-	-
501 FUEL-COST PER TON														
32	Kettle Falls	wood	\$18.83	\$18.13	\$17.77	\$15.07		\$17.74	\$18.30	\$19.33	\$22.70	\$21.80		
33	Colstrip	coal	\$33.86	\$33.99	\$33.60	\$34.52	\$35.89	\$34.43	\$34.47	\$34.99	\$34.80	\$26.33		
547 FUEL														
34	NE CT Gas/Oil-547213	(\$7,466)	(\$11,718)	\$3,889	(\$275)	(\$909)	\$536	(\$10)	(\$38)	(\$13)	\$51	\$1,021	\$0	\$0
35	Boulder Park-547216	\$1,634,825	\$92,744	\$111,543	\$321,367	\$289,384	\$40,707	\$49,674	\$183,190	\$91,203	\$100,364	\$354,649	\$0	\$0
36	Kettle Falls CT-547211	\$703,617	\$58,230	(\$10,376)	\$60,104	\$106,073	\$14,101	\$13,317	\$124,988	\$69,703	\$88,757	\$178,720	\$0	\$0
37	Coyote Springs2-547610	\$34,030,131	(\$2,611,318)	\$5,659,711	\$6,482,080	\$3,764,418	\$861,651	\$3,432,247	\$4,080,780	\$4,169,615	\$3,632,071	\$4,558,876	\$0	\$0
38	Lancaster-547312	\$28,121,139	(\$2,586,075)	\$5,647,031	\$5,433,258	\$2,079,130	\$1,839,575	\$2,664,453	\$3,006,475	\$3,425,135	\$2,908,152	\$3,704,005	\$0	\$0
39	Rathdrum CT-547310	\$19,786,764	(\$406,032)	\$974,358	\$4,341,767	\$2,248,855	\$63,052	\$1,471,160	\$3,002,865	\$2,096,852	\$2,266,706	\$3,727,181	\$0	\$0
40	Total 547 Fuel Expense	\$84,269,010	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$10,398,260	\$9,852,495	\$8,996,101	\$12,524,452	\$0	\$0
41	TOTAL NET EXPENSE	\$80,140,445	(\$197,355)	\$20,758,834	\$16,069,425	\$13,696,809	(\$10,594,244)	\$1,191,343	\$5,994,504	\$18,930,531	\$1,610,966	\$12,374,114	\$305,518	\$0
			202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$23,700,554)	(\$2,387,376)	(\$2,271,058)	(\$2,223,856)	(\$3,083,286)	(\$2,335,075)	(\$2,068,609)	(\$2,241,726)	(\$2,245,594)	(\$2,226,498)	(\$2,617,476)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$770,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$1,375,000)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	\$978,326)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	(\$75,428)	(\$89,666)	\$0	\$0
49	456017 ED AN - Low Voltage	(\$100,630)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0
50	456700 ED WA - Low Voltage	(\$107,140)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0
51	456705 ED AN - Low Voltage	(\$1,482,940)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0
52	Total 456 Transmission Revenue	(\$28,514,590)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	(\$2,736,195)	(\$2,685,497)	(\$3,090,713)	\$0	\$0
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$16,165,257	\$1,747,250	\$1,715,365	\$1,633,370	\$1,778,886	\$1,531,891	\$1,735,667	\$1,580,495	\$1,493,733	\$1,471,071	\$1,477,529	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$45,360	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0
56	Total 565 Transmission Expense	\$16,210,617	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$1,498,269	\$1,475,607	\$1,482,065	\$0	\$0
557 Broker & Related Fees														
57	557170 ED AN	\$636,165	\$17,852	\$92,581	\$106,305	\$96,579	\$100,538	\$108,589	\$71,039	\$6,638	\$18,275	\$17,769	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$999,778	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	(\$12,402)	\$148,884	\$191,878	\$2,400	\$0	\$0
60	557167 ED AN	\$319,000	\$0	\$0	\$0	\$319,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	557018 ED AN	\$42,189	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$4,836	\$4,748	\$4,312	\$4,377	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$1,997,132	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$160,270	\$214,465	\$24,546	\$0	\$0
Other Purchases and Sales														
63	Econ Dispatch-557010	(\$26,852,225)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$936,830	\$861,730	(\$811,929)	(\$6,600)	\$1,861,418	\$0	\$0
64	Econ Dispatch-557150	\$19,342,017	\$24,469,018	\$1,400,792	(\$3,101,398)	\$2,091,955	\$3,251,055	(\$1,354,306)	(\$2,379,491)	\$869,266	(\$2,184,370)	(\$3,720,504)	\$0	\$0
65	Gas Bookouts-557700	\$3,981,884	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$84,374	\$731,428	\$1,717,393	\$0	\$128,156	\$0	\$0
66	Gas Bookouts-557711	(\$3,981,884)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	(\$84,374)	(\$731,428)	(\$1,717,393)	\$0	(\$128,156)	\$0	\$0
67	Intraco Thermal Gas-557730	\$28,226,184	\$3,486,891	\$440,772	\$2,439,435	\$1,501,289	\$2,157,756	\$2,316,818	\$4,322,939	\$4,084,383	\$4,098,507	\$3,377,394	\$0	\$0
68	Fuel DispatchFin -456010	\$53,686,318	\$34,644,709	\$8,018,745	\$2,851,031	\$2,811,275	\$813,905	\$383,775	\$899,930	\$2,197,280	\$1,064,400	\$201,268	\$0	\$0
69	Fuel Dispatch-456015	(\$26,357,326)	(\$6,965,680)	(\$2,359,199)	(\$478,369)	(\$773,270)	(\$3,928,252)	(\$1,239,417)	(\$2,935,457)	(\$5,254,353)	(\$1,920,742)	(\$502,587)	\$0	\$0
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$254,113)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	(\$5,171)	(\$18,717)	(\$25,067)	(\$28,607)	(\$31,520)	\$0	\$0
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-557730	(\$5,295,324)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	(\$520,043)	(\$540,895)	(\$498,857)	(\$131,898)	(\$867,053)	\$0	\$0
73	Fuel Bookouts-456711	\$2,425,674	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$37,663	\$716,380	\$1,005,515	\$0	\$14,375	\$0	\$0
74	Fuel Bookouts-456720	(\$2,425,674)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	(\$37,663)	(\$716,380)	(\$1,005,515)	\$0	(\$14,375)	\$0	\$0
75	Other Purchases and Sales Subtotal	\$42,495,531	\$26,959,265	\$6,410,032	\$2,658,827	\$2,206,013	\$1,763,040	\$518,486	\$210,039	\$560,723	\$890,690	\$318,416	\$0	\$0
76	Misc. Power Exp. Actual-557160 ED AN	\$328,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248,212	\$0	\$80,650	\$0	\$0
77	Misc. Power Exp. Subtotal	\$328,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248,212	\$0	\$80,650	\$0	\$0

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$1,536	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$108	\$171	\$0	\$0
80 Wind REC Subtotal	\$1,536	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$108	\$171	\$0	\$0
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$42,825,929	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$809,212	\$890,798	\$399,237	\$0	\$0
86 Adjusted Actual Net Expense	\$112,659,533	\$25,902,382	\$26,307,940	\$17,844,862	\$14,672,658	(\$9,886,049)	\$1,026,951	\$5,127,596	\$18,662,087	\$1,506,339	\$11,189,249	\$305,518	\$0

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	519,431	465,525	408,224	√	-	4,839,855	
Deduct Prior Month Unbilled	(332,886)	(295,162)	(259,208)	(196,604)	(190,424)	(184,152)	(197,396)	(230,416)	(222,881)	(173,497)	√	-	(2,282,626)	
Add Current Month Unbilled	295,162	259,208	196,604	190,424	184,152	197,396	230,416	222,881	173,497	201,623	√	-	2,151,363	
Total Retail Sales	616,655	394,855	511,750	426,106	433,484	447,206	514,149	511,896	416,141	436,350	√	-	4,708,592	
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	4,173,560	
Difference from Test Year	90,814	(73,354)	14,470	2,098	2,674	21,111	31,806	15,059	(5,996)	(12,567)	√		86,115	
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	\$188,689	(\$75,130)	(\$157,465)	√	\$0	\$0	\$1,079,019

	<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)	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ -	\$ -
=Power Supply Credit X Mwh (28.27 for 2023)	34,121.89	56,144.22	82,463.59	104,005.33	144,940.29	145,279.53	167,980.34	106,577.90	81,813.38	69,487.66		
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$9,225	\$7,099	\$6,849	\$5,887	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	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	198,716.70	152,542.74	129,561.18		
=Value of Power (Powerdex Price)	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041	\$192,799	\$0	\$0
=REC Sales (\$0) for 2023	-	-	-	-	-	-	-	-	-	-	-	-
Project Costs:												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10		
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82		
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37		
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-
Revenue												
Customer Sales	\$63,621	\$104,682	\$153,755	\$193,920	\$270,244	\$270,877	\$313,203	\$198,717	\$152,543	\$129,561	-	-
Market Value	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041	\$192,799	-	-
Total	\$3,882,796	\$211,030	\$249,028	\$346,529	\$423,973	\$343,307	\$455,923	\$750,315	\$490,747	\$289,584	\$322,360	-
Expense												
PPA Purchase	\$50,827	\$83,630	\$122,835	\$154,923	\$215,898	\$216,403	\$250,218	\$158,755	\$121,866	\$103,506		
Power Supply Rate Credit	\$34,122	\$56,144	\$82,464	\$104,005	\$144,940	\$145,280	\$167,980	\$106,578	\$81,813	\$69,488	\$0	\$0
Interconnection & Integration	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$0	\$0
Integration	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$9,225	\$7,099	\$6,849	\$5,887	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0	\$46	\$51	\$254	\$225	-\$77	\$0	\$0	\$0	\$0		
Total	\$2,672,337	\$102,090	\$158,071	\$224,599	\$279,263	\$384,160	\$384,014	\$440,142	\$285,151	\$223,247	\$191,600	\$0
Net Margin	\$1,210,459	\$108,940	\$90,957	\$121,930	\$144,710	-\$40,853	\$71,909	\$310,173	\$205,596	\$66,337	\$130,760	\$0

Accounting Period	Billing Determinant	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
202310	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	9,331	0	0	56,720
202310	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	30	0	0	103
202310	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	112,640	0	0	340,358
202310	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	3	0	0	5,464
202310	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	5
202310	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	129,822	0	0	518,282
202310	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	482	0	0	1,504
202310	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	72	0	0	253
202310	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	1
202310	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	12,632	0	0	47,085
202310	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	21,974	0	0	84,619
202310	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	13	0	0	45
202310	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	42	0	0	149
202310	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,188	0	0	6,505
202310	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
202310	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	2	0	0	9
202310	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	87,332	0	0	255,606
202310	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	552	0	0	1,671
202310	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,388	0	0	11,269
202310	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	6,469	0	0	24,867
202310	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	584	0	0	2,133
202310	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	232	0	0	771
202310	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
202310	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,091	0	0	4,071
202310	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	578	0	0	3,930
202310	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,474	0	0	8,182
202310	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	0	354
202310	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	24	0	0	77
202310	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	70,365	0	0	226,331
202310	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0
202310	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
202310	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	7,050	0	0	27,856
202310	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	169	0	0	504
202310	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	3,909	0	0	31,457
202310	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	467,697	0	0	2,013,809
202310	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	297,905	0	0	1,124,322
202310	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	19,173	0	0	123,380
202310	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	960	0	0	3,574
202310	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	215	0	0	647
Overall - Total								0	0	1,257,509	0	0	4,925,911

For Internal Use Only

182352 ERM Amortizing - Journal

Conversion Factor

0.956069
1,202,265.60 Conversion Factor

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	54,031,742	\$5,652,586
01	01 RESIDENTIAL	2800	01	002	349	\$22
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	1,493,582	\$256,348
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	022	705,854	\$69,176
	01 RESIDENTIAL	2800	01	032	140,579	\$21,850
21	21 FIRM COMMERCIAL	2800	21	011	15,353,800	\$2,211,222
	21 FIRM COMMERCIAL	2800	21	021	32,505,121	\$3,388,115
	21 FIRM COMMERCIAL	2800	21	025	23,466,943	\$1,936,679
	21 FIRM COMMERCIAL	2800	21	031	1,941,710	\$213,891
31	31 FIRM- INDUSTRIAL	2800	31	011	113,560	\$15,842
	31 FIRM- INDUSTRIAL	2800	31	021	2,397,624	\$241,168
	31 FIRM-INDUSTRIAL	2800	31	025	29,556,479	\$2,504,267
	31 FIRM-INDUSTRIAL	2800	31	025I	39,201,918	\$2,136,462
	31 FIRM- INDUSTRIAL	2800	31	031	714,021	\$77,822
01 - Summary					56,372,107	\$5,999,982
21 - Summary					73,267,574	\$7,749,907
31 - Summary					71,983,603	\$4,975,562
WA - Summary					201,623,284	\$18,725,451

Unbilled - calc workbook



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
202310 ✓	ED	01	01 RESIDENTIAL	241,985	160,129,847	17,276,452	240,864	2,238,581,480	237,590,389
		21	21 FIRM COMMERCIAL	26,429	165,599,272	19,749,293	26,376	1,803,615,228	209,472,397
		31	31 FIRM- INDUSTRIAL	312	76,718,134	5,377,694	313	732,127,940	50,633,599
		39	39 FIRM-PUMPING-IRRIGATION ONLY	514	3,971,029	380,673	512	47,398,163	4,393,614
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	516	848,939	435,876	504	8,409,537	4,272,655
		80	80 INTERDEPARTMENT REVENUE	101	956,698	111,516	98	9,722,848	1,117,565
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,450	0	0	37,260
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	384,441
		OD	OD Other Electric Direct	0	0	11,300	0	0	94,000
		ED - Summary				269,857	408,223,920	43,384,749	268,667
202310 - Summary				269,857	408,223,920	43,384,749	268,667	4,839,855,197	507,995,920
Overall - Summary				269,857	408,223,920 ✓	43,384,749	268,667	4,839,855,197	507,995,920

Billed Sales - Calc Workbook

For Internal Use Only

Avista

Hourly Data

11/03/2023 16:32 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
10/30/2023	H09	6	255.33	1,531.98
10/30/2023	H10	14	248.39	3,477.46
10/30/2023	H11	14	234.19	3,278.66
10/30/2023	H12	11	258.96	2,848.56
10/30/2023	H13	11	257.93	2,837.23
10/30/2023	H14	12	243.91	2,926.92
10/30/2023	H15	13	211.01	2,743.13
10/30/2023	H16	13	202.81	2,636.53
10/30/2023	H17	7	216.62	1,516.34
10/30/2023	H18	1	286.29	286.29
10/30/2023	H19	0	277.38	-
10/30/2023	H20	0	250.9	-
10/30/2023	H21	0	251.55	-
10/30/2023	H22	0	166.33	-
10/30/2023	H23	0	146.94	-
10/30/2023	H24	0	147.08	-
10/31/2023	H01	0	100.16	-
10/31/2023	H02	0	102.92	-
10/31/2023	H03	0	104.2	-
10/31/2023	H04	0	104.97	-
10/31/2023	H05	0	104.67	-
10/31/2023	H06	0	115.25	-
10/31/2023	H07	0	136.28	-
10/31/2023	H08	0	145.62	-
10/31/2023	H09	5	141.39	706.95
10/31/2023	H10	12	128.18	1,538.16
10/31/2023	H11	12	125.58	1,506.96
10/31/2023	H12	12	100.04	1,200.48
10/31/2023	H13	10	94.46	944.60
10/31/2023	H14	10	96.79	967.90
10/31/2023	H15	8	85.24	681.92
10/31/2023	H16	5	79.47	397.35
10/31/2023	H17	1	80.56	80.56
10/31/2023	H18	0	100	-
10/31/2023	H19	0	110	-
10/31/2023	H20	0	100	-
10/31/2023	H21	0	90	-
10/31/2023	H22	0	79.21	-
10/31/2023	H23	0	76.02	-
10/31/2023	H24	0	69.9	-
		2458 ✓		\$ 192,798.78 ✓

Solar Select Generation Priced at Powerdex - Monthly tabs of Deferral Calc



Power Transaction Register

Page: 1
 Date: 11/01/2023 12:55:48 PM
 Database: NUCUT
 arptr

Profit Center: POWER
 Contract Month: 202310 ✓
 Direction: ALL
 Counterparty: Adams Nielson Solar, LLC ✓
 Term Type: ALL
 Deal Type: ALL
 Company Deal Type Exclusions Maintenance Form?: Y
 EQR Variance Only?: N

AU

PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
NON-INTERCOMPANY											
Adams Nielson Solar, LLC											
POWER											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	3,348.000	2,458.000	\$42.110	103,506.38
POWER Total:								3,348.000	2,458.000		103,506.38
STRA Total:								3,348.000	2,458.000 ✓		103,506.38 ✓
NON-INTERCOMPANY TOTAL:								3,348.000	2,458.000		103,506.38
TOTAL PURCHASES:								3,348.000	2,458.000		103,506.38

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

MONTH OF OCTOBER 2023

ATTACHMENT B
REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL
 Team: Resource Accounting
 Type: C ✓
 Category: DJ
 Currency: USD


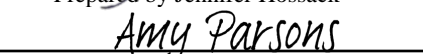
Last Saved by: Jennifer Hossack
 Submitted by: Jennifer Hossack
 Approved by:

Effective Date: 202310 ✓
 Last Update: 11/03/2023 1:18 PM
 Approval Requested: 11/03/2023 1:18 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	4,250.72 ✓	0.00	WA REC Deferral Interest
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 4,250.72	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	✓ 211,326.30	WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	211,326.30 ✓	0.00	WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	1,204.44 ✓	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 1,204.44	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	65,164.85 ✓	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	✓ 65,164.85	WA Rec Deferral Amort
Totals:						281,946.31 ✓	281,946.31 ✓	

Explanation:

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

 Prepared by Jennifer Hossack	11/03/23 Date
 Reviewed by Amy Parsons	11/3/23 Date
Approved for Entry Corporate Accounting use Only	Date

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 ED WA								186323 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
201512											
202306	-									(2,022,351.13)	
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	904,857.66	0.00
202310	889,075.92		(211,326.30) ✓		0.54259%	4,250.72 ✓		677,749.62	697,782.08	904,857.66	207,075.58
202311	677,749.62								20,032.46		
202312	677,749.62								20,032.46		

current month entry (211,326.30) 4,250.72

202310 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	4,250.72	
419600 ED WA		4,250.72 ✓
186323 ED WA		211,326.30 ✓
557322 ED WA	211,326.30	

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	202310	202311	202312	Total
Voluntary REC Revenue	456016-ED-AN	-	(897,500)	(245,005)	(316,360)	(295,220)	(225,460)	(121,260)	(54,060)	(93,740)	(327,820)	-	-	\$ (2,576,425)
Voluntary REC Broker Fee Expense	557171-ED-AN	3,165	3,791	3,177	7,115	1,630	3,702	9,039	1,800	232	5,381	-	-	\$ 39,031
Total		\$ 3,165	\$ (893,709)	\$ (241,828)	\$ (309,245)	\$ (293,590)	\$ (221,758)	\$ (112,221)	\$ (52,260)	\$ (93,508)	\$ (322,439)	\$ -	\$ -	\$ (2,537,394)

Washington State Share														
Voluntary REC Revenue	65.54%	-	(588,222)	(160,577)	(207,342)	(193,487)	(147,766)	(79,474)	(35,431)	(61,437)	(214,853)	-	-	\$ (1,688,589)
Voluntary REC Broker Fee Expense	65.54%	2,075	2,484	2,082	4,663	1,068	2,426	5,924	1,179	152	3,527	-	-	\$ 25,581
Total Surcharge (+) or Rebate (-)		\$ 2,075	\$ (585,737)	\$ (158,494)	\$ (202,679)	\$ (192,419)	\$ (145,340)	\$ (73,550)	\$ (34,252)	\$ (61,285)	\$ (211,326)	\$ -	\$ -	\$ (1,663,008)

Accounting Entries														
186323.ED.WA (202307 thru 202406)		Debit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	
557322.ED.WA		Credit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	

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		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	188,882.50	(66,369.29)
202311											
202312											
202401						-		-	-	-	0.00

current month entry

65,164.85

1,204.44

202310 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	1,204.44	
419600 ED WA		1,204.44
186322 ED WA	65,164.85	
557324 ED WA		65,164.85

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

66,369.29 TTL



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
202310 ✓	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	-1
		ID - Total					0	0	0	0	0	-1
		WA										
		0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0	0	-26,033	0	0	-1,125,975
		0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0	0	0	0	0	-31
		0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL		0	0	0	0	0	-5,332
		0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL		0	0	0	0	0	0
		0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0	0	-6,969	0	0	-254,935
		0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0	0	-52	0	0	-2,098
		0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0	0	-30	0	0	-1,178
		0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0	0	-675	0	0	-29,260
		0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL		0	0	-9	0	0	-154
		0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE		0	0	-4	0	0	-78
		0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0	0	-15,679	0	0	-527,838
		0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0	0	-1,156	0	0	-39,829
		0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0	0	-115	0	0	-3,825
		0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0	0	-340	0	0	-14,995
		0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL		0	0	-25	0	0	-344
		0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0	0	-3,804	0	0	-125,201
		0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0	0	-4,721	0	0	-148,369
		0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0	0	-1	0	0	-21
		0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-509	0	0	-13,112
		0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0	0	-1,047	0	0	-31,907
		0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0	0	-385	0	0	-6,494
		0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-213	0	0	-7,858
		0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0	0	-12	0	0	-193
		0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0	0	-76	0	0	-3,071
		0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-32	0	0	-1,002
		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	-79	0	0	-4,407
		0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-3	0	0	-71
		0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-5	0	0	-201
		0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-12	0	0	-387
		0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0	0	-59	0	0	-1,888
		0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0	0	-2	0	0	-51
		0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	0	0	0	-2
		0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0	0	-1	0	0	-44
		0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0	0	-23	0	0	-995
		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	-1
		025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL		0	0	-6,089	0	0	-185,583
		WA - Total					0	0	-68,159 ✓	0	0	-2,536,730
		ED - Total					0	0	-68,159	0	0	-2,536,731
202310 - Total							0	0	-68,159	0	0	-2,536,731
Overall - Total							0	0	-68,159	0	0	-2,536,731

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Run Date: Nov 3, 2023

For Internal Use Only

Conversion Factor **0.956069** Approved RCF UE-200900 (did not change 12/21/22 filing)
 Amort Expense \$ **(65,165)** (Check with Marcus at next GRC)