

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

MONTH OF NOVEMBER 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: Cheryl Kettner  
Submitted by: Cheryl Kettner  
Approved by:

Effective Date: 202311 ✓  
Last Update: 12/07/2023 10:43 AM  
Approval Requested: 12/07/2023 10:43 AM

**Totals:** 3,127,663.48 3,127,663.48

Explanation:

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

Cheryl A Kettner

Dec 07, 2023

Prepared by Cheryl Kettner

Date

Amy Parsons

12/7/23

Reviewed by

Date

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Approved for Entry  
Corporate Accounting use Only

Date

Avista Corporation Journal Entry

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1,609,554.00 ✓	0.00	Current Year ERM (2023)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓1,609,554.00	Current Year ERM Deferral Expense (2023)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	38,088.00 ✓	0.00	Current Year ERM Interest Accrual (2023)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓38,088.00	Current Year ERM Interest Inc (2023)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓1,345,959.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,345,959.00 ✓	0.00	Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓90,293.00	Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	90,293.00 ✓	0.00	Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	31,827.00 ✓	0.00	Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓31,827.00	Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	11,942.00 ✓	0.00	Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓11,942.00	Interest Expense on Pending Balance Solar Select
130	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.48 ✓	0.00	Rounding true-up
140	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓0.29	Rounding true-up
150	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓0.19	Rounding true-up

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.

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	10,738,501	0.00	
11/30/2023	10,620,405		1,609,554	√	38,088	√	12,229,959	12,386,143	10,738,501	(1,647,642.00)	
12/31/2023											

Entry	Debit	Credit	
557280 ED WA		1,609,554	Deferred Power Supply Expense
186280 ED WA	1,609,554		Regulatory Asset ERM Deferred Current Year
419600 ED WA		38,088	Interest Inc Energy Deferrals
186280 ED WA	38,088		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

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	28,162,101	0.00	
11/30/2023	27,757,825		(1,345,959) ✓		90,293	✓	26,411,866	26,906,435	28,162,101	1,255,666.00	
12/31/2023											

Entry:

	Debit	Credit	
182352 ED WA		1,345,959 ✓	WA ERM Deferral-Approved for Rebate
557290 ED WA	1,345,959 ✓		WA ERM Amortization
419600 ED WA		90,293 ✓	Interest Income Energy Deferrals
182352 ED WA	90,293 ✓		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

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 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)		
1/31/2023	(2,306,640)	0	(100,910)		(7,761)		(2,415,311)	(2,420,020)	(2,420,020)	0.00	
2/28/2023	(2,415,580)	0	(90,957)		(8,096)		(2,506,537)	(2,521,744)	(2,521,744)	0.00	
3/31/2023	(2,506,537)		(121,930)		(8,517)		(2,628,467)	(2,651,770)	(2,651,770)	0.00	
4/30/2023	(2,628,467)		(144,710)		(8,681)		(2,773,177)	(2,804,997)	(2,804,997)	0.00	
5/31/2023	(2,773,177)		40,853		(8,729)		(2,732,324)	(2,772,825)	(2,772,825)	0.00	
6/30/2023	(2,732,324)		(71,909)		(10,030)		(2,804,233)	(2,853,463)	(2,853,463)	0.00	
7/31/2023	(2,853,463)		(310,173)		(10,889)		(3,163,636)	(3,173,666)	(3,173,666)	0.00	
8/31/2023	(3,163,636)		(205,596)		(11,343)		(3,369,232)	(3,390,151)	(3,390,151)	0.00	
9/30/2023	(3,369,232)		(66,337)		(11,671)		(3,435,569)	(3,467,831)	(3,467,831)	0.00	
10/31/2023	(3,435,569)		(130,760)		(11,942)		(3,566,329)	(3,610,262)	(3,610,262)	0.00	
11/30/2023	(3,566,329)		(31,827)	√		√	(3,598,156)	(3,654,031)	(3,610,262)	43,769.00	
12/31/2023											

Entry:			
	Debit	Credit	
557175 ED WA	31,827	√	0 Solar Select Deferral
186295 ED WA	0	√	31,827 Reg Asset ERM Solar Select
431600 ED WA	11,942	√	Interest Expense on Pending Balance
186295 ED WA		√	11,942 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	\$190,715,037	\$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	\$18,840,563	\$297,384	
2	447 Sale for Resale	(\$233,528,349)	(\$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)	(\$21,245,654)	(\$129,913)	
3	501 Thermal Fuel	\$39,904,765	\$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	\$3,763,156	\$0	
4	547 CT Fuel	\$99,107,495	(\$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	\$14,838,485	\$0	
5	456 Transmission Revenue	(\$31,453,532)	(\$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)	(\$2,938,942)	\$0	
6	565 Transmission Expense	\$17,612,758	\$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	\$1,402,141	\$0	
7	557 Broker Fees	\$2,034,643	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$160,270	\$214,465	\$24,546	\$37,511	\$0	
8	<b>Adjusted Actual Net Expense</b>	<b>\$84,225,346</b>	<b>(\$1,056,977)</b>	<b>\$19,897,825</b>	<b>\$15,185,883</b>	<b>\$12,466,439</b>	<b>(\$11,649,139)</b>	<b>\$508,344</b>	<b>\$4,917,283</b>	<b>\$17,852,875</b>	<b>\$615,541</b>	<b>\$10,790,012</b>	<b>\$14,697,260</b> ✓	<b>\$167,471</b>	
	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>YTD</b>	<b>Jan/23</b>	<b>Feb/23</b>	<b>Mar/23</b>	<b>Apr/23</b>	<b>May/23</b>	<b>Jun/23</b>	<b>Jul/23</b>	<b>Aug/23</b>	<b>Sep/23</b>	<b>Oct/23</b>	<b>Nov/23</b>	<b>Dec/23</b>	
9	555 Purchased Power	\$109,697,583	\$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	(\$122,622,402)	(\$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	\$30,353,411	\$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	\$95,968,964	\$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	(\$28,823,193)	(\$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	\$16,368,825	\$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	\$552,134	\$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	(\$5,790,131)	(\$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	<b>Authorized Net Expense</b>	<b>\$95,705,191</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b> ✓	<b>\$12,137,183</b>	
19	<b>Actual - Authorized Net Expense</b>	<b>(\$11,479,845)</b>	<b>(\$16,446,542)</b>	<b>\$3,073,651</b>	<b>\$2,160,014</b>	<b>\$5,113,062</b>	<b>(\$15,752,575)</b>	<b>(\$3,688,609)</b>	<b>\$7,096,222</b>	<b>\$9,901,140</b>	<b>(\$4,749,219)</b>	<b>\$117,203</b>	<b>\$1,695,808</b> ✓	<b>(\$11,969,712)</b>	
20	Resource Optimization - Subtotal	\$44,463,112	\$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	\$1,637,183	\$0	
21	Adjusted Net Expense	\$32,983,267	\$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	\$3,332,991	(\$11,969,712)	
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	
23	Washington Share	\$21,617,234	\$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	\$2,184,442	(\$7,844,949)	
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	(\$1,475,067)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)	(\$398,529)	(\$188,689)	\$75,130	\$157,465	(\$396,048)	✓	
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$20,142,167</b>	<b>\$5,752,201</b>	<b>\$7,134,786</b>	<b>\$2,977,059</b>	<b>\$4,770,769</b>	<b>(\$9,202,213)</b>	<b>(\$2,342,140)</b>	<b>\$4,390,174</b>	<b>\$6,830,876</b>	<b>(\$2,453,679)</b>	<b>\$495,940</b>	<b>\$1,788,394</b> ✓	<b>#VALUE!</b>	
28	<b>Cumulative Balance</b>		<b>\$5,752,201</b>	<b>\$12,886,987</b>	<b>\$15,864,046</b>	<b>\$20,634,815</b>	<b>\$11,432,602</b>	<b>\$9,090,462</b>	<b>\$13,480,636</b>	<b>\$20,311,512</b>	<b>\$17,857,833</b>	<b>\$18,353,773</b>	<b>\$20,142,167</b>	<b>#VALUE!</b>	
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	\$10,142,167	#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	\$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	\$4,000,000	#VALUE!
	check #-should be zero	S	R	\$0	\$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	\$12,127,950	#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	\$1,609,554	#VALUE!	
	<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$12,127,950)</b>	<b>(\$876,101)</b>	<b>(\$4,722,187)</b>	<b>(\$2,679,353)</b>	<b>(\$4,293,693)</b>	<b>\$8,281,992</b>	<b>\$1,744,111</b>	<b>(\$3,587,341)</b>	<b>(\$6,147,789)</b>	<b>\$2,208,311</b>	<b>(\$446,346)</b>	<b>(\$1,609,554)</b> ✓	<b>#VALUE!</b>	
	<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$4,876,100</b>	<b>\$7,288,699</b>	<b>\$7,586,405</b>	<b>\$8,063,481</b>	<b>\$7,143,260</b>	<b>\$6,545,231</b>	<b>\$7,348,064</b>	<b>\$8,031,151</b>	<b>\$7,785,783</b>	<b>\$7,835,377</b>	<b>\$8,014,217</b>	<b>#VALUE!</b>	



**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
<b>555 PURCHASED POWER</b>													
1 Short-Term Purchases	\$76,612,432	\$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	\$8,832,215	\$297,384
2 Chelan County PUD (Rocky Reach Slice)	\$14,177,970	\$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	\$1,288,907	\$0
3 Douglas County PUD (Wells Settlement)	\$1,146,703	\$133,661	\$123,867	\$72,300	\$45,586	\$102,464	\$73,008	\$189,712	\$206,049	\$50,130	\$56,277	\$93,649	\$0
4 Douglas County PUD (Wells)	\$2,168,188	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$0
5 Grant County PUD (Priest Rapids/Wanapum)	\$31,238,435	\$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	\$2,827,408	\$0
6 Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Inland Power & Light - Deer Lake	\$9,660	\$1,348	\$1,091	\$1,188	\$984	\$833	\$535	\$652	\$854	\$732	\$715	\$728	\$0
8 Small Power	\$911,447	\$95,242	\$84,706	\$71,075	\$136,922	\$136,094	\$127,995	\$88,065	\$38,299	\$39,439	\$41,518	\$52,092	\$0
9 Stimson Lumber	\$313,008	\$0	\$59,430	\$78,717	\$24,663	\$15,448	\$75,530	\$8,770	\$0	\$51,000	(\$312)	(\$238)	\$0
10 City of Spokane-Upriver	\$1,634,075	\$296,367	\$176,406	\$180,226	\$350,571	\$286,502	\$144,950	\$6,150	\$0	\$1,552	\$22,130	\$169,221	\$0
11 City of Spokane - Waste-to-Energy	\$5,244,945	\$482,203	\$502,631	\$461,189	\$455,747	\$373,289	\$395,651	\$596,651	\$551,965	\$504,316	\$507,993	\$413,310	\$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 )	\$27,864,517	\$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	\$2,540,079	\$0
14 Palouse Wind	\$17,601,322	\$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	\$1,666,204	\$0
15 Rattlesnake Flat, LLC	\$9,666,179	\$790,567	\$1,209,483	\$1,121,760	\$1,023,866	\$861,920	\$760,313	\$755,739	\$841,799	\$864,342	\$677,685	\$758,705	\$0
16 WPM Ancillary Services	\$1,078,805	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$75,428	\$89,666	\$100,479	\$0
17 Non-Mon. Accruals	\$72,312	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$19,653	\$71,323	(\$99,304)	\$0
<b>18 Total 555 Purchased Power</b>	<b>\$190,715,037</b>	<b>\$22,839,397</b>	<b>\$14,362,455</b>	<b>\$13,421,511</b>	<b>\$18,866,820</b>	<b>\$14,103,878</b>	<b>\$13,217,905</b>	<b>\$16,958,915</b>	<b>\$27,838,359</b>	<b>\$14,255,312</b>	<b>\$15,712,538</b>	<b>\$18,840,563</b>	<b>\$297,384</b>

(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	\$155,971,542	\$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	\$15,742,792	\$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	\$72,312	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$19,653	\$71,323	(\$99,304)	\$0
555700	\$2,633,405	\$279,955	\$188,000	\$0	\$431,404	\$617,638	\$169,700	\$43,552	\$862,198	\$1,137	\$880	\$38,941	\$0
555710	\$1,078,805	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$75,428	\$89,666	\$100,479	\$0
555740	\$23,904,783	\$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	\$3,062,636	\$297,384
	(\$77,954)	(\$4,422)	(\$5,532)	(\$6,530)	(\$7,362)	(\$10,378)	(\$9,689)	(\$9,225)	(\$7,099)	(\$6,849)	(\$5,887)	(\$4,981)	√
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$190,715,037</b>	<b>\$22,839,397</b>	<b>\$14,362,455</b>	<b>\$13,421,511</b>	<b>\$18,866,820</b>	<b>\$14,103,878</b>	<b>\$13,217,905</b>	<b>\$16,958,915</b>	<b>\$27,838,359</b>	<b>\$14,255,312</b>	<b>\$15,712,538</b>	<b>\$18,840,563</b>	<b>\$297,384</b>

**447 SALES FOR RESALE**

19 Short-Term Sales	(\$199,108,038)	(\$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)	(\$16,460,191)	(\$129,913)
20 Nichols Pumping Index Sale	(\$2,885,071)	(\$491,201)	(\$253,688)	(\$288,365)	(\$309,153)	(\$41,847)	(\$121,685)	(\$275,996)	(\$328,888)	(\$171,837)	(\$301,146)	(\$301,265)	\$0
21 Sovereign Power/Kaiser Load Following	(\$134,732)	(\$12,334)	(\$10,630)	(\$12,721)	(\$12,337)	(\$12,730)	(\$12,458)	(\$12,222)	(\$12,454)	(\$12,071)	(\$12,344)	(\$12,431)	\$0
22 Pend Oreille DES	(\$468,136)	(\$50,587)	(\$46,841)	(\$54,553)	(\$50,358)	(\$52,774)	(\$49,559)	(\$29,294)	(\$20,639)	(\$23,047)	(\$46,999)	(\$43,485)	\$0
23 Merchant Ancillary Services	(\$30,932,372)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)	\$0	(\$3,018,032)	(\$2,959,177)	(\$4,428,282)	\$0
<b>24 Total 447 Sales for Resale</b>	<b>(\$233,528,349)</b>	<b>(\$21,285,883)</b>	<b>(\$10,073,667)</b>	<b>(\$18,286,680)</b>	<b>(\$16,772,087)</b>	<b>(\$29,357,670)</b>	<b>(\$22,625,042)</b>	<b>(\$26,000,202)</b>	<b>(\$22,956,191)</b>	<b>(\$25,903,589)</b>	<b>(\$18,891,771)</b>	<b>(\$21,245,654)</b>	<b>(\$129,913)</b>

**447 SALES FOR RESALE**

447000	(\$124,971,116)	(\$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)	(\$10,906,940)	\$0
Solar Select Generation Priced at Powerdex	\$2,103,587	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041	\$192,799	\$71,914	√
447100	(\$23,594,561)	(\$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	(\$1,436,150)	\$0
447150	(\$37,110,110)	(\$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)	(\$3,338,270)	\$0
447700	(\$3,190,796)	(\$260,139)	(\$184,000)	\$0	(\$466,059)	(\$917,675)	(\$181,412)	(\$50,500)	(\$1,084,199)	(\$1,221)	(\$880)	(\$44,711)	\$0
447710	(\$1,078,805)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	(\$75,428)	(\$89,666)	(\$100,479)	\$0
447720	(\$32,417,224)	(\$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)	(\$4,428,282)	\$0
447740	(\$13,269,324)	(\$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)	(\$1,062,736)	(\$129,913)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>(\$233,528,349)</b>	<b>(\$21,285,883)</b>	<b>(\$10,073,667)</b>	<b>(\$18,286,680)</b>	<b>(\$16,772,087)</b>	<b>(\$29,357,670)</b>	<b>(\$22,625,042)</b>	<b>(\$26,000,202)</b>	<b>(\$22,956,191)</b>	<b>(\$25,903,589)</b>	<b>(\$18,891,771)</b>	<b>(\$21,245,654)</b>	<b>(\$129,913)</b>

**501 FUEL-DOLLARS**

25 Kettle Falls Wood-501110	\$9,047,646	\$1,014,168	\$855,039	\$925,462	\$294,192	(\$2,373)	\$693,616	\$1,034,870	\$995,849	\$1,208,465	\$929,368	\$1,098,990	\$0
26 Kettle Falls Gas-501120	\$5,699	(\$90,661)	\$83,285	\$820	\$2,674	\$1,708	\$24	\$74	\$1,269	\$601	\$2,840	\$3,065	\$0
27 Colstrip Coal-501140	\$30,485,457	\$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	\$2,606,355	\$0
28 Colstrip Oil-501160	\$365,963	\$44,661	\$33,217	\$0	\$2,657	\$69,000	\$22,384	\$76,496	\$8,110	\$1,890	\$52,802	\$54,746	\$0
<b>29 Total 501 Fuel Expense</b>	<b>\$39,904,765</b>	<b>\$3,713,300</b>	<b>\$4,083,890</b>	<b>\$4,296,293</b>	<b>\$3,115,125</b>	<b>\$1,839,926</b>	<b>\$2,967,639</b>	<b>\$4,637,531</b>	<b>\$4,195,868</b>	<b>\$4,263,142</b>	<b>\$3,028,895</b>	<b>\$3,763,156</b>	<b>\$0</b>



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	
<b>501 FUEL-TONS</b>														
30	Kettle Falls	465,946	53,868	47,172	52,066	19,518	-	39,099	56,556	51,523	53,226	42,633	50,285	-
31	Colstrip	924,164	81,076	91,567	100,297	81,559	49,364	65,403	102,294	91,175	87,703	77,635	96,091	-
<b>501 FUEL-COST PER TON</b>														
32	Kettle Falls	wood	\$18.83	\$18.13	\$17.77	\$15.07		\$17.74	\$18.30	\$19.33	\$22.70	\$21.80	\$21.86	
33	Colstrip	coal	\$33.86	\$33.99	\$33.60	\$34.52	\$35.89	\$34.43	\$34.47	\$34.99	\$34.80	\$26.33	\$27.12	
<b>547 FUEL</b>														
34	NE CT Gas/Oil-547213	(\$4,362)	(\$11,718)	\$3,889	(\$275)	(\$909)	\$536	(\$10)	(\$38)	(\$13)	\$51	\$1,021	\$3,104	\$0
35	Boulder Park-547216	\$1,859,633	\$92,744	\$111,543	\$321,367	\$289,384	\$40,707	\$49,674	\$183,190	\$91,203	\$100,364	\$354,649	\$224,808	\$0
36	Kettle Falls CT-547211	\$845,727	\$58,230	(\$10,376)	\$60,104	\$106,073	\$14,101	\$13,317	\$124,988	\$69,703	\$88,757	\$178,720	\$142,110	\$0
37	Coyote Springs2-547610	\$39,894,385	(\$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	\$5,864,254	\$0
38	Lancaster-547312	\$32,664,480	(\$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	\$4,543,341	\$0
39	Rathdrum CT-547310	\$23,847,632	(\$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	\$4,060,868	\$0
40	<b>Total 547 Fuel Expense</b>	<b>\$99,107,495</b>	<b>(\$5,464,169)</b>	<b>\$12,386,156</b>	<b>\$16,638,301</b>	<b>\$8,486,951</b>	<b>\$2,819,622</b>	<b>\$7,630,841</b>	<b>\$10,398,260</b>	<b>\$9,852,495</b>	<b>\$8,996,101</b>	<b>\$12,524,452</b>	<b>\$14,838,485</b>	<b>\$0</b>
41	<b>TOTAL NET EXPENSE</b>	<b>\$96,198,948</b>	<b>(\$197,355)</b>	<b>\$20,758,834</b>	<b>\$16,069,425</b>	<b>\$13,696,809</b>	<b>(\$10,594,244)</b>	<b>\$1,191,343</b>	<b>\$5,994,504</b>	<b>\$18,930,531</b>	<b>\$1,610,966</b>	<b>\$12,374,114</b>	<b>\$16,196,550</b>	<b>\$167,471</b>
			<b>202301</b>	<b>202302</b>	<b>202303</b>	<b>202304</b>	<b>202305</b>	<b>202306</b>	<b>202307</b>	<b>202308</b>	<b>202309</b>	<b>202310</b>	<b>202311</b>	<b>202312</b>
<b>456 TRANSMISSION REVENUE</b>														
42	456100 ED AN	(\$26,155,446)	(\$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)	(\$2,454,892)	\$0
45	456120 ED AN - BPA Settlement	(\$847,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$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	(\$1,512,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$1,078,805)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	(\$75,428)	(\$89,666)	(\$100,479)	\$0
49	456017 ED AN - Low Voltage	(\$110,693)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0
50	456700 ED WA - Low Voltage	(\$117,854)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0
51	456705 ED AN - Low Voltage	(\$1,631,234)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0
52	<b>Total 456 Transmission Revenue</b>	<b>(\$31,453,532)</b>	<b>(\$2,890,826)</b>	<b>(\$2,776,965)</b>	<b>(\$2,706,340)</b>	<b>(\$3,556,876)</b>	<b>(\$2,801,735)</b>	<b>(\$2,543,718)</b>	<b>(\$2,725,725)</b>	<b>(\$2,736,195)</b>	<b>(\$2,685,497)</b>	<b>(\$3,090,713)</b>	<b>(\$2,938,942)</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>														
53	565000 ED AN	\$17,562,862	\$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	\$1,397,605	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$49,896	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0
56	<b>Total 565 Transmission Expense</b>	<b>\$17,612,758</b>	<b>\$1,751,786</b>	<b>\$1,719,901</b>	<b>\$1,637,906</b>	<b>\$1,783,422</b>	<b>\$1,536,427</b>	<b>\$1,740,203</b>	<b>\$1,585,031</b>	<b>\$1,498,269</b>	<b>\$1,475,607</b>	<b>\$1,482,065</b>	<b>\$1,402,141</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>														
57	557170 ED AN	\$664,675	\$17,852	\$92,581	\$106,305	\$96,579	\$100,538	\$108,589	\$71,039	\$6,638	\$18,275	\$17,769	\$28,510	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$1,004,797	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	(\$12,402)	\$148,884	\$191,878	\$2,400	\$5,019	\$0
60	557167 ED AN	\$319,000	\$0	\$0	\$0	\$319,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	557018 ED AN	\$46,171	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$4,836	\$4,748	\$4,312	\$4,377	\$3,982	\$0
62	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$2,034,643</b>	<b>\$279,418</b>	<b>\$196,055</b>	<b>\$184,892</b>	<b>\$543,084</b>	<b>\$210,413</b>	<b>\$120,516</b>	<b>\$63,473</b>	<b>\$160,270</b>	<b>\$214,465</b>	<b>\$24,546</b>	<b>\$37,511</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>														
63	Econ Dispatch-557010	(\$26,480,825)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$936,830	\$861,730	(\$811,929)	(\$6,600)	\$1,861,418	\$371,400	\$0
64	Econ Dispatch-557150	\$20,816,009	\$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)	\$1,473,992	\$0
65	Gas Bookouts-557700	\$4,967,378	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$84,374	\$731,428	\$1,717,393	\$0	\$128,156	\$985,494	\$0
66	Gas Bookouts-557711	(\$4,967,378)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	(\$84,374)	(\$731,428)	(\$1,717,393)	\$0	(\$128,156)	(\$985,494)	\$0
67	Intraco Thermal Gas-557730	\$30,899,770	\$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	\$2,673,586	\$0
68	Fuel DispatchFin -456010	\$55,047,681	\$34,644,709	\$8,018,745	\$2,851,031	\$2,611,275	\$813,905	\$383,775	\$899,930	\$2,197,280	\$1,064,400	\$201,268	\$1,361,363	\$0
69	Fuel Dispatch-456015	(\$29,564,837)	(\$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)	(\$3,207,511)	\$0
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$291,649)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	(\$5,171)	(\$18,717)	(\$25,067)	(\$28,607)	(\$31,520)	(\$37,536)	\$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-456730	(\$6,293,491)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	(\$520,043)	(\$540,895)	(\$498,857)	(\$131,898)	(\$867,053)	(\$998,167)	\$0
73	Fuel Bookouts-456711	\$3,000,579	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$37,663	\$716,380	\$1,005,515	\$0	\$14,375	\$574,905	\$0
74	Fuel Bookouts-456720	(\$3,000,579)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	(\$37,663)	(\$716,380)	(\$1,005,515)	\$0	(\$14,375)	(\$574,905)	\$0
75	<b>Other Purchases and Sales Subtotal</b>	<b>\$44,132,658</b>	<b>\$26,959,265</b>	<b>\$6,410,032</b>	<b>\$2,658,827</b>	<b>\$2,206,013</b>	<b>\$1,763,040</b>	<b>\$518,486</b>	<b>\$210,039</b>	<b>\$560,723</b>	<b>\$890,690</b>	<b>\$318,416</b>	<b>\$1,637,127</b>	<b>\$0</b>
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	<b>Misc. Power Exp. Subtotal</b>	<b>\$328,862</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$248,212</b>	<b>\$0</b>	<b>\$80,650</b>	<b>\$0</b>	<b>\$0</b>

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	\$1,592	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$108	\$171	\$56	\$0
<b>80 Wind REC Subtotal</b>	<b>\$1,592</b>	<b>\$94</b>	<b>\$83</b>	<b>\$152</b>	<b>\$206</b>	<b>\$50</b>	<b>\$121</b>	<b>\$274</b>	<b>\$277</b>	<b>\$108</b>	<b>\$171</b>	<b>\$56</b>	<b>\$0</b>
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
<b>84 EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>85 Net Resource Optimization</b>	<b>\$44,463,112</b>	<b>\$26,959,359</b>	<b>\$6,410,115</b>	<b>\$2,658,979</b>	<b>\$2,206,219</b>	<b>\$1,763,090</b>	<b>\$518,607</b>	<b>\$210,313</b>	<b>\$809,212</b>	<b>\$890,798</b>	<b>\$399,237</b>	<b>\$1,637,183</b>	<b>\$0</b>
<b>86 Adjusted Actual Net Expense</b>	<b>\$128,855,929</b>	<b>\$25,902,382</b>	<b>\$26,307,940</b>	<b>\$17,844,862</b>	<b>\$14,672,658</b>	<b>(\$9,886,049)</b>	<b>\$1,026,951</b>	<b>\$5,127,596</b>	<b>\$18,662,087</b>	<b>\$1,506,339</b>	<b>\$11,189,249</b>	<b>\$16,334,443</b>	<b>\$167,471</b>

Avista Corp. - Resource Accounting  
Washington Electric Jurisdiction  
**Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2023**

<b>Retail Sales - MWh</b>	<b>Jan-23</b>	<b>Feb-23</b>	<b>Mar-23</b>	<b>Apr-23</b>	<b>May-23</b>	<b>Jun-23</b>	<b>Jul-23</b>	<b>Aug-23</b>	<b>Sep-23</b>	<b>Oct-23</b>	<b>Nov-23</b>	<b>Dec-23</b>	<b>YTD</b>
Total Billed Sales	654,379	430,809	574,354	432,286	439,756	433,962	481,129	519,431	465,525	408,224	458,548 ✓	-	5,298,403
Deduct Prior Month Unbilled	(332,886)	(295,162)	(259,208)	(196,604)	(190,424)	(184,152)	(197,396)	(230,416)	(222,881)	(173,497)	(201,623) ✓	-	(2,484,249)
Add Current Month Unbilled	295,162	259,208	196,604	190,424	184,152	197,396	230,416	222,881	173,497	201,623	243,744 ✓	-	2,395,107
<b>Total Retail Sales</b>	<b>616,655</b>	<b>394,855</b>	<b>511,750</b>	<b>426,106</b>	<b>433,484</b>	<b>447,206</b>	<b>514,149</b>	<b>511,896</b>	<b>416,141</b>	<b>436,350</b>	<b>500,669 ✓</b>	<b>-</b>	<b>5,209,261</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>5,091,538</b>
<b>Difference from Test Year</b>	<b>90,814</b>	<b>(73,354)</b>	<b>14,470</b>	<b>2,098</b>	<b>2,674</b>	<b>21,111</b>	<b>31,806</b>	<b>15,059</b>	<b>(5,996)</b>	<b>(12,567)</b>	<b>31,608 ✓</b>		<b>117,723</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$1,137,899</b>	<b>(\$919,126)</b>	<b>\$181,309</b>	<b>\$26,288</b>	<b>\$33,505</b>	<b>\$264,521</b>	<b>\$398,529</b>	<b>\$188,689</b>	<b>(\$75,130)</b>	<b>(\$157,465)</b>	<b>\$396,048 ✓</b>	<b>\$0</b>	<b>\$1,475,067</b>

	<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>
<b>Expenses</b>												
=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	\$ 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	35,818.09	-
=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	\$4,981	\$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
<b>Revenue</b>												
=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	66,783.57	-
=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	\$71,914	\$0
=REC Sales (\$0) for 2023	-	-	-	-	-	-	-	-	-	-	-	-
<b>Project Costs:</b>												
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	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	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	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	1,380,942.29	-
<b>Revenue</b>												
Customer Sales	\$63,621	\$104,682	\$153,755	\$193,920	\$270,244	\$270,877	\$313,203	\$198,717	\$152,543	\$129,561	66,783.57	-
Market Value	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041	\$192,799	71,914.00	-
Total	\$4,021,494	\$211,030	\$249,028	\$346,529	\$423,973	\$343,307	\$455,923	\$750,315	\$490,747	\$289,584	\$322,360	138,697.57
<b>Expense</b>												
PPA Purchase	\$50,827	\$83,630	\$122,835	\$154,923	\$215,898	\$216,403	\$250,218	\$158,755	\$121,866	\$103,506	\$53,353	-
Power Supply Rate Credit	\$34,122	\$56,144	\$82,464	\$104,005	\$144,940	\$145,280	\$167,980	\$106,578	\$81,813	\$69,488	\$35,818	\$0
Interconnection & Integration	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$0
Integration	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$9,225	\$7,099	\$6,849	\$5,887	\$4,981	\$0
Program Administration (Actual Charges) 02806591	\$0	\$46	\$51	\$254	\$225	-\$77	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,779,208	\$102,090	\$158,071	\$224,599	\$279,263	\$384,160	\$384,014	\$440,142	\$285,151	\$223,247	\$191,600	\$106,871
Net Margin	\$1,242,286	\$108,940	\$90,957	\$121,930	\$144,710	-\$40,853	\$71,909	\$310,173	\$205,596	\$66,337	\$130,760	\$31,827 ✓

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	YTD Revenue Amt
202311	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	87,885	0	343,490
202311	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	583	0	2,716
202311	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,002	0	12,270
202311	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	303,674	0	1,427,995
202311	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0
202311	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	595	0	2,098
202311	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	25	0	102
202311	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,097	0	5,168
202311	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	613,612	0	2,627,421
202311	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,224	0	57,944
202311	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	10,299	0	133,679
202311	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	595	0	2,266
202311	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	6
202311	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	1
202311	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,168	0	4,742
202311	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	42	0	190
202311	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	16,749	0	63,834
202311	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	175	0	821
202311	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,080	0	8,585
202311	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	1	0	1
202311	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	320	0	4,250
202311	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	7,828	0	32,694
202311	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,447	0	10,629
202311	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	0	0	5,464
202311	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	2,664	0	30,519
202311	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	22,889	0	107,509
202311	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	116,038	0	456,396
202311	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	28	0	131
202311	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	77	0	330
202311	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	143,387	0	661,669
202311	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	6	0	14
202311	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,372	0	32,829
202311	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	149	0	653
202311	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	219	0	990
202311	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	465
202311	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	8	0	52
202311	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0
202311	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	1
202311	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0
202311	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	69,458	0	295,789
<b>Overall - Total</b>										<b>1,407,805</b>	<b>0</b>	<b>6,333,716</b>

Run Date: Dec 6, 2023

**For Internal Use Only**

Conversion Factor 0.956069 **Conversion Factor**  
**1,345,958.62**

182352 ERM Amortizing - Journal

# 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	86,049,993	\$9,373,956
	01 RESIDENTIAL	2800	01	002	0	\$0
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	2,403,196	\$395,974
01	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	022	1,036,199	\$104,712
	01 RESIDENTIAL	2800	01	032	107,564	\$20,552
21	21 FIRM COMMERCIAL	2800	21	011	20,567,193	\$3,028,866
	21 FIRM COMMERCIAL	2800	21	021	40,199,396	\$4,364,484
	21 FIRM COMMERCIAL	2800	21	025	22,399,531	\$1,883,902
	21 FIRM COMMERCIAL	2800	21	031	1,265,420	\$153,166
	31 FIRM- INDUSTRIAL	2800	31	011	167,573	\$23,904
	31 FIRM- INDUSTRIAL	2800	31	021	3,030,023	\$317,987
	31 FIRM-INDUSTRIAL	2800	31	025	28,331,439	\$2,358,242
	31 FIRM-INDUSTRIAL	2800	31	025I	37,859,274	\$1,928,631
31	31 FIRM- INDUSTRIAL	2800	31	031	327,276	\$39,199
01 - Summary					89,596,951	\$9,895,193
21 - Summary					84,431,540	\$9,430,418
31 - Summary					69,715,586	\$4,667,963
WA - Summary					243,744,077 ✓	\$23,993,574

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
202311 ✓	ED	01	01 RESIDENTIAL	241,751	209,723,548	23,121,209	240,945	2,448,305,028	260,711,598
		21	21 FIRM COMMERCIAL	26,311	169,098,974	20,524,736	26,370	1,972,714,201	229,997,133
		31	31 FIRM- INDUSTRIAL	307	77,144,862	5,467,211	312	809,272,802	56,100,811
		39	39 FIRM-PUMPING-IRRIGATION ONLY	508	838,323	98,156	512	48,236,486	4,491,771
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	517	812,967	443,204	505	9,222,505	4,715,859
		80	80 INTERDEPARTMENT REVENUE	101	928,961	113,234	98	10,651,809	1,230,799
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,210	0	0	40,470
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	422,937
		OD	OD Other Electric Direct	0	0	10,300	0	0	104,300
		<b>ED - Summary</b>			<b>269,495</b>	<b>458,547,635</b>	<b>49,819,757</b>	<b>268,742</b>	<b>5,298,402,831</b>
<b>202311 - Summary</b>				<b>269,495</b>	<b>458,547,635</b>	<b>49,819,757</b>	<b>268,742</b>	<b>5,298,402,831</b>	<b>557,815,678</b>
<b>Overall - Summary</b>				<b>269,495</b>	<b>458,547,635</b> ✓	<b>49,819,757</b>	<b>268,742</b>	<b>5,298,402,831</b>	<b>557,815,678</b>

Run Date: Dec 6, 2023

**For Internal Use Only**

Billed Sales - Calc Workbook



Avista

Hourly Data

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
11/30/2023	H12	2	95.57	191.14
11/30/2023	H13	1	96.92	96.92
11/30/2023	H14	1	99.37	99.37
11/30/2023	H15	0	99.19	-
11/30/2023	H16	0	113.65	-
11/30/2023	H17	0	134.33	-
11/30/2023	H18	0	137.78	-
11/30/2023	H19	0	132.67	-
11/30/2023	H20	0	113.51	-
11/30/2023	H21	0	100.96	-
11/30/2023	H22	0	100	-
11/30/2023	H23	0	92.05	-
11/30/2023	H24	0	91.22	-

**1267** ✓

**71,913.85**

✓ line 53 on WA Monthly tab of 2023 WA ID Actual Deferrals workbook

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

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 254303

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									(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	(971,669)				(3,064.06)		(971,669)	(986,989)	(986,989)	0.00	
6/30/2023	(971,669)				(3,064.06)		(971,669)	(990,053.36)	(990,053.48)	(0.12)	
7/31/2023	(990,053)	990,053			-		-	-	(0.48)	(0.48)	
8/31/2023	0				-		-	-	(0.48)	(0.48)	
9/30/2023	0				-		-	-	(0.48)	(0.48)	
10/31/2023	0				-		-	-	(0.48)	(0.48)	
11/30/2023											
12/31/2023											

**Washington Energy Recovery Mechanism (ERM) Amortizing Deferral 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 182350**

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									(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)	(4,587,764.00)	(4,587,763.71)	0.29	
7/31/2023	(4,587,764)	4,587,764	0		0		0	-	0.29	0.29	
8/31/2023	0		0		0		0	-	0.29	0.29	
9/30/2023	0	0	0		0		0	-	0.29	0.29	
10/31/2023	0		0		0		0	-	0.29	0.29	
11/30/2023			0								
12/31/2023			0								

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

MONTH OF NOVEMBER 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


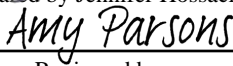
Last Saved by: Jennifer Hossack  
 Submitted by: Jennifer Hossack  
 Approved by:

Effective Date: 202311 ✓  
 Last Update: 12/06/2023 4:39 PM  
 Approval Requested: 12/06/2023 4:40 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	2,737.00 ✓	0.00	WA REC Deferral Interest
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓2,737.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	✓346,634.45	WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	346,634.45 ✓	0.00	WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	1,579.75 ✓	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓1,579.75	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	73,176.08 ✓	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	✓73,176.08	WA Rec Deferral Amort
<b>Totals:</b>						<b>424,127.28</b>	<b>424,127.28</b>	

Explanation:

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

	12/6/23
Prepared by Jennifer Hossack	Date
	12/7/23
Reviewed by	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										(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	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	697,782.08	0.00
202311	677,749.62		(346,634.45) ✓		0.54259%	2,737.00 ✓		331,115.17	353,884.63	697,782.08	343,897.45
202312	331,115.17								22,769.46		

current month entry

(346,634.45)

2,737.00

**202311** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	2,737.00	✓
419600 ED WA		2,737.00 ✓
186323 ED WA		346,634.45 ✓
557322 ED WA	346,634.45	✓

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)	(529,574)	-	\$ (3,105,999)
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	684	-	\$ 39,715
<b>Total</b>		<b>\$ 3,165</b>	<b>\$ (893,709)</b>	<b>\$ (241,828)</b>	<b>\$ (309,245)</b>	<b>\$ (293,590)</b>	<b>\$ (221,758)</b>	<b>\$ (112,221)</b>	<b>\$ (52,260)</b>	<b>\$ (93,508)</b>	<b>\$ (322,439)</b>	<b>\$ (528,890)</b>	<b>\$ -</b>	<b>\$ (3,066,284)</b>

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)	(347,083)	-	\$ (2,035,672)
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	448	-	\$ 26,029
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ 2,075</b>	<b>\$ (585,737)</b>	<b>\$ (158,494)</b>	<b>\$ (202,679)</b>	<b>\$ (192,419)</b>	<b>\$ (145,340)</b>	<b>\$ (73,550)</b>	<b>\$ (34,252)</b>	<b>\$ (61,285)</b>	<b>\$ (211,326)</b>	<b>\$ (346,634)</b>	<b>\$ -</b>	<b>\$ (2,009,643)</b>

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	255,251.79	0.00
202311	254,561.91		73,176.08	√	0.54259%	1,579.75	√	327,737.99	330,007.62	255,251.79	(74,755.83)
202312											
202401						-		-	-	-	0.00

current month entry

73,176.08

1,579.75

**202311** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	1,579.75	√
419600 ED WA		1,579.75 √
186322 ED WA	73,176.08	√
557324 ED WA		73,176.08 √

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

74,755.83 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
202311	ED		0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	-1
			<b>ID - Total</b>									
	WA		0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-34,225	0	0	-1,160,200
			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	-7,690	0	0	-262,624
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-63	0	0	-2,161
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-32	0	0	-1,209
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-898	0	0	-30,158
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-8	0	0	-162
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-82
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-15,983	0	0	-543,820
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,205	0	0	-41,034
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-109	0	0	-3,935
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-412	0	0	-15,407
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-31	0	0	-375
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,755	0	0	-128,955
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,751	0	0	-153,120
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	-21
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-67	0	0	-13,179
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-562	0	0	-32,470
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-145	0	0	-6,640
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-75	0	0	-7,933
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-10	0	0	-203
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-42	0	0	-3,112
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-17	0	0	-1,019
			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	-4,486
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	0	-74
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-206
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-11	0	0	-398
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-59	0	0	-1,947
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	0	-53
			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	-45
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-23	0	0	-1,018
			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	-6,272	0	0	-191,856
			<b>WA - Total</b>									
							<b>0</b>	<b>0</b>	<b>-76,538</b>	<b>0</b>	<b>0</b>	<b>-2,613,269</b>
	ED		<b>Total</b>									
							<b>0</b>	<b>0</b>	<b>-76,538</b>	<b>0</b>	<b>0</b>	<b>-2,613,269</b>
<b>202311 - Total</b>							<b>0</b>	<b>0</b>	<b>-76,538</b>	<b>0</b>	<b>0</b>	<b>-2,613,269</b>
<b>Overall - Total</b>							<b>0</b>	<b>0</b>	<b>-76,538</b>	<b>0</b>	<b>0</b>	<b>-2,613,269</b>

For Internal Use Only

Conversion Factor 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)  
Amort Expense \$ (73,176.08) (Check with Marcus at next GRC)