

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

MONTH OF JANUARY 2024

ATTACHMENT A  
CORRECTION TO JANUARY ERM DEFERRAL AND AMORTIZATION  
JOURNAL

**Avista Corporation Journal Entry**

Journal: NSJ009 - 481-WA ERM Adj  
Team: Resource Accounting  
Type: C  
Category: NSJ  
Currency: USD

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

Effective Date: 202401 ✓  
Last Update: 02/12/2024 4:26 PM  
Approval Requested: 02/12/2024 4:27 PM

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>02/12/24</u> Date
<u>Amy Parsons</u> Reviewed by	<u>2/12/24</u> Date
<u>Approved for Entry</u> Corporate Accounting use Only	<u>                    </u> Date

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓ 1,232,092.00	Deferred Power Supply Expense (Revised Billed Rev after original JE recorded)
20	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1,232,092.00	✓ 0.00	Regulatory Asset ERM Deferred Current Year (Revised Billed Rev after original JE recorded)
30	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 2,121.00	Interest Inc Energy Deferrals (Revised Billed Rev after original JE recorded)
40	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	2,121.00	✓ 0.00	Regulatory Asset ERM Deferred Current Year (Revised Billed Rev after original JE recorded)
50	001	283280 - ADFIT ERM	ED	WA	DL	0.00	✓ 326,245.71	997043 - WA ERM - ED WA
60	001	410100 - DFIT EXPENSE DR	ED	WA	DL	326,245.71	✓ 0.00	997043 - WA ERM - ED WA
70	001	283280 - ADFIT ERM	ED	WA	DL	0.00	✓ 561.75	WA ERM Interest - ED WA
80	001	411200 - DFIT EXP-NONOPER (CR)	ZZ	ZZ	DL	561.75	✓ 0.00	WA ERM Interest - ED WA
90	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	321,459.00	✓ 0.00	WA ERM Deferral-Approved for Rebate
91	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓ 321,459.00	WA ERM Amortization
92	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 554.00	Interest Income Energy Deferrals
93	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	554.00	✓ 0.00	WA ERM Deferral-Approved for Rebate
<b>Totals:</b>						<b>1,883,033.46</b>	<b>1,883,033.46</b>	

**Explanation:**

Correct recorded current month deferred power supply costs, amortization and interest

**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	0.34444%
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
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	11,442,580	(1,234,213.00)	
2/29/2024				R-01							
3/31/2024											
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

**Revised Entry ✓**

	Debit	Credit	
557280 ED WA		12,654,999	Deferred Power Supply Expense
186280 ED WA	12,654,999		Regulatory Asset ERM Deferred Current Year
419600 ED WA		21,794	Interest Inc Energy Deferrals
186280 ED WA	21,794		Regulatory Asset ERM Deferred Current Year

**Original Entry ✓**

	Debit	Credit	
557280 ED WA		11,422,907	Deferred Power Supply Expense
186280 ED WA	11,422,907		Regulatory Asset ERM Deferred Current Year
419600 ED WA		19,673	Interest Inc Energy Deferrals
186280 ED WA	19,673		Regulatory Asset ERM Deferred Current Year

**Variance to be adjusted on NSJ**

Entry	Debit	Credit	
557280 ED WA		1,232,092	Deferred Power Supply Expense
186280 ED WA	1,232,092		Regulatory Asset ERM Deferred Current Year
419600 ED WA		2,121	Interest Inc Energy Deferrals
186280 ED WA	2,121		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	0.34444%	✓
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
12/31/2023									25,478,296		
1/31/2024	25,478,296	✓	(1,702,348)	✓	84,826	✓	23,775,948	23,860,774	23,538,761	(322,013.00)	
2/29/2024				R-02							
3/31/2024											
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

Revised Entry

	Debit	Credit	
182352 ED WA		1,702,348	WA ERM Deferral-Approved for Rebate
557290 ED WA	1,702,348		WA ERM Amortization
419600 ED WA		84,826	Interest Income Energy Deferrals
182352 ED WA	84,826		WA ERM Deferral-Approved for Rebate

Original Entry ✓

	Debit	Credit	
182352 ED WA		2,023,807	WA ERM Deferral-Approved for Rebate
557290 ED WA	2,023,807		WA ERM Amortization
419600 ED WA		84,272	Interest Income Energy Deferrals
182352 ED WA	84,272		WA ERM Deferral-Approved for Rebate

Variance to be adjusted on NSJ

	Debit	Credit	
182352 ED WA	321,459		WA ERM Deferral-Approved for Rebate
557290 ED WA		321,459	WA ERM Amortization
419600 ED WA		554	Interest Income Energy Deferrals
182352 ED WA	554		WA ERM Deferral-Approved for Rebate

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$55,222,201	\$54,594,024	\$628,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$34,165,729)	(\$33,943,259)	(\$222,470)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$4,419,464	\$4,419,464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$21,574,355	\$21,574,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$3,351,823)	(\$3,351,823)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,782,206	\$1,782,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$16,942	\$16,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	<b>Adjusted Actual Net Expense</b>	<b>\$45,091,909</b>	<b>\$45,091,909</b>	<b>\$405,707</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>

AUTHORIZED NET EXPENSE-SYSTEM		YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$10,909,605	\$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	(\$11,577,159)	(\$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	\$3,236,256	\$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	\$13,985,651	\$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	(\$2,186,051)	(\$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	\$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	\$1,488,075
15	557 Broker Fees - Other Expenses	\$50,194	\$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	(\$517,006)	(\$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>\$15,389,565</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 **Actual - Authorized Net Expense** **\$29,702,344** **\$29,702,344** **(\$16,418,467)**

20 **Resource Optimization - Subtotal** **\$3,021,411** **\$3,021,411** **\$0**

21 **Adjusted Net Expense** **\$32,723,755** **\$32,723,755** **(\$16,418,467)** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$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%** **65.54%** **65.54%**

23 **Washington Share** **\$21,447,149** ✓ **(\$10,760,663)** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0**

24 **Washington 100% Activity (EIA 937)** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0** **\$0**

25 **WA Retail Revenue Adjustment** **(\$719,372)** **(\$719,372)** ✓ **R-03**

26 **Net Power Cost (+) Surcharge (-) Rebate** **\$20,727,777** **\$20,727,777** ✓ **#VALUE!**

28 **Cumulative Balance** **\$20,727,777** ✓ **#VALUE!**

input **10,000,000** and up **90%** **90%** **\$10,727,777** **#VALUE!**

input **4,000,000** to \$10M **50%** **75%** **\$6,000,000** **#VALUE!**

input **0** to \$4M **0%** **0%** **\$4,000,000** **#VALUE!**

**check #-should be zero** **S** **R** **\$0** **#VALUE!**

**Deferral Amount, Cumulative (Customer)** **\$12,654,999** **#VALUE!**

**Deferral Amount, Monthly Entry** **\$12,654,999** **#VALUE!**

**Acct 557280 Entry; (+) Rebate, (-) Surcharge** **(\$12,654,999)** **(\$12,654,999)** ✓ **R-01** **#VALUE!**

**Company Band Gross Margin Impact, Cumulative** **\$8,072,778** ✓ **#VALUE!**

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>555 PURCHASED POWER</b>													
1	Short-Term Purchases	\$42,891,656	\$42,263,479	\$628,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$3,096,183	\$3,096,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$520	\$520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$85,337	\$85,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$2,880,764	\$2,880,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$984	\$984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$112,666	\$112,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$219,393	\$219,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$613,308	\$613,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$2,591,265	\$2,591,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$1,909,342	\$1,909,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$748,437	\$748,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$214,330	\$214,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$141,984)	(\$141,984)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$55,222,201</b>	<b>\$54,594,024</b>	<b>\$628,177</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>

(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	\$48,020,819	\$48,020,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$141,984)	(\$141,984)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$2,685,047	\$2,685,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$214,330	\$214,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$4,447,517	\$3,819,340	\$628,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$3,528)	(\$3,528)											
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$55,222,201</b>	<b>\$54,594,024</b>	<b>\$628,177</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>

**447 SALES FOR RESALE**

19	Short-Term Sales	(\$24,847,785)	(\$24,625,315)	(\$222,470)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$998,949)	(\$998,949)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$13,126)	(\$13,126)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$49,403)	(\$49,403)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$8,256,466)	(\$8,256,466)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$34,165,729)</b>	<b>(\$33,943,259)</b>	<b>(\$222,470)</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>

**447 SALES FOR RESALE**

447000	(\$24,238,221)	(\$24,238,221)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$248,812	\$248,812											
447100	\$9,312,840	\$9,312,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$9,696,911)	(\$9,696,911)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$605,137)	(\$605,137)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$214,330)	(\$214,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$8,256,466)	(\$8,256,466)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$716,316)	(\$493,846)	(\$222,470)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$34,165,729)	(\$33,943,259)	(\$222,470)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**501 FUEL-DOLLARS**

25	Kettle Falls Wood-501110	\$1,116,200	\$1,116,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$2,321	\$2,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$3,269,730	\$3,269,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$31,213	\$31,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$4,419,464</b>	<b>\$4,419,464</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>

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>501 FUEL-TONS</b>													
30 Kettle Falls	56,818	56,818	-	-	-	-	-	-	-	-	-	-	-
31 Colstrip	93,761	93,761	-	-	-	-	-	-	-	-	-	-	-
<b>501 FUEL-COST PER TON</b>													
32 Kettle Falls	wood	\$19.65											
33 Colstrip	coal	\$34.87											
<b>547 FUEL</b>													
34 NE CT Gas/Oil-547213	\$2,817	\$2,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Boulder Park-547216	\$479,532	\$479,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Kettle Falls CT-547211	\$267,844	\$267,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 Coyote Springs2-547610	\$8,048,513	\$8,048,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Lancaster-547312	\$6,690,143	\$6,690,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 Rathdrum CT-547310	\$6,085,506	\$6,085,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>40 Total 547 Fuel Expense</b>	<b>\$21,574,355</b>	<b>\$21,574,355</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>41 TOTAL NET EXPENSE</b>													
	<b>\$47,050,291</b>	<b>\$46,644,584</b>	<b>\$405,707</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>456 TRANSMISSION REVENUE</b>													
		<b>202401</b>	<b>202402</b>	<b>202403</b>	<b>202404</b>	<b>202405</b>	<b>202406</b>	<b>202407</b>	<b>202408</b>	<b>202409</b>	<b>202410</b>	<b>202411</b>	<b>202412</b>
42 456100 ED AN	(\$2,753,922)	(\$2,753,922)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$214,330)	(\$214,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>52 Total 456 Transmission Revenue</b>	<b>(\$3,351,823)</b>	<b>(\$3,351,823)</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>565 TRANSMISSION EXPENSE</b>													
53 565000 ED AN	\$1,777,670	\$1,777,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>	<b>\$1,782,206</b>	<b>\$1,782,206</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>557 Broker &amp; Related Fees</b>													
57 557170 ED AN	\$10,811	\$10,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 557165 ED AN	\$2,234	\$2,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60 557167 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 557018 ED AN	\$3,897	\$3,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>62 Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$16,942</b>	<b>\$16,942</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>Other Purchases and Sales</b>													
63 Econ Dispatch-557010	\$3,443,708	\$3,443,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Econ Dispatch-557150	(\$3,026,977)	(\$3,026,977)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557700	\$774,329	\$774,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Gas Bookouts-557711	(\$774,329)	(\$774,329)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 Intraco Thermal Gas-557730	\$2,611,710	\$2,611,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Fuel DispatchFin -456010	\$550,289	\$550,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 Fuel Dispatch-456015	(\$1,442,383)	(\$1,442,383)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Other Elec Rev - Extraction Plant Cr - 456018	(\$33,455)	(\$33,455)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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-456730	(\$1,698,345)	(\$1,698,345)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456711	\$525,541	\$525,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 Fuel Bookouts-456720	(\$525,541)	(\$525,541)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>75 Other Purchases and Sales Subtotal</b>	<b>\$404,547</b>	<b>\$404,547</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>
76 Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77 Misc. Power Exp. Subtotal</b>	<b>\$2,616,750</b>	<b>\$2,616,750</b>	<b>\$0</b>										



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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>80 Wind REC Subtotal</b>	<b>\$114</b>	<b>\$114</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>
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>\$3,021,411</b>	<b>\$3,021,411</b>	<b>\$0</b>										
<b>86 Adjusted Actual Net Expense</b>	<b>\$48,519,027</b>	<b>\$48,113,320</b>	<b>\$405,707</b>										

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869 ✓	-	-	-	-	-	-	-	-	-	-	-	579,869
Deduct Prior Month Unbilled	(257,615) ✓	-	-	-	-	-	-	-	-	-	-	-	(257,615)
Add Current Month Unbilled	260,999 ✓	-	-	-	-	-	-	-	-	-	-	-	260,999
<b>Total Retail Sales</b>	<b>583,253 ✓</b>	-	-	-	-	-	-	-	-	-	-	-	<b>583,253</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>525,841</b>
<b>Difference from Test Year</b>	<b>57,412 ✓</b>												<b>57,412</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>\$719,372 ✓</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>\$719,372</b>

R-03



**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
202401 ✓	ED ✓	01	01 RESIDENTIAL	242,518	315,425,954	36,128,641	242,518	315,425,954	36,128,641
		21	21 FIRM COMMERCIAL	26,354	193,731,605	23,582,936	26,354	193,731,605	23,582,936
		31	31 FIRM- INDUSTRIAL	308	68,387,966	5,149,182	308	68,387,966	5,149,182
		39	39 FIRM-PUMPING-IRRIGATION ONLY	509	234,065	36,044	509	234,065	36,044
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	455	863,254	449,873	455	863,254	449,873
		80	80 INTERDEPARTMENT REVENUE	105	1,226,054	146,014	105	1,226,054	146,014
		83	83 MISC-SERVICE REVENUE SNP	0	0	4,920	0	0	4,920
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	38,496
		OD	OD Other Electric Direct	0	0	6,700	0	0	6,700
		<b>ED - Summary</b>		<b>270,249</b>	<b>579,868,899</b>	<b>65,542,806</b>	<b>270,249</b>	<b>579,868,899</b>	<b>65,542,806</b>
<b>202401 - Summary</b>				<b>270,249</b>	<b>579,868,899</b>	<b>65,542,806</b>	<b>270,249</b>	<b>579,868,899</b>	<b>65,542,806</b>
<b>Overall - Summary</b>				<b>270,249</b>	<b>579,868,899</b> ✓	<b>65,542,806</b>	<b>270,249</b>	<b>579,868,899</b>	<b>65,542,806</b>

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Billed Sales - Calc Workbook - Input Tab

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
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	12,352	0	0	12,352
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	721	0	0	721
202401	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	0	111
202401	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,444	0	0	2,444
202401	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,333	0	0	1,333
202401	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	24	0	0	24
202401	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	36	0	0	36
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	1
202401	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	25,837	0	0	25,837
202401	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	28	0	0	28
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	27	0	0	27
202401	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	67,251	0	0	67,251
202401	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	64	0	0	64
202401	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	159	0	0	159
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	3,037	0	0	3,037
202401	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	182,426	0	0	182,426
202401	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	922,878	0	0	922,878
202401	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	76,744	0	0	76,744
202401	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	723	0	0	723
202401	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	983	0	0	983
202401	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	81	0	0	81
202401	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2	0	0	2
202401	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,588	0	0	1,588
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	174	0	0	174
202401	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	25,512	0	0	25,512
202401	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
202401	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	98,120	0	0	98,120
202401	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	17	0	0	17
202401	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	11,618	0	0	11,618
202401	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	341,489	0	0	341,489
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,210	0	0	1,210
202401	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	668	0	0	668
202401	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,600	0	0	2,600
202401	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	288	0	0	288
202401	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	25	0	0	25
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,780,571</b>	<b>0</b>	<b>0</b>	<b>1,780,571</b>

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Conversion Factor 0.956069 Conversion Factor  
**1,702,348.41**  
 R-02  
 182352 ERM Amortizing - Journal

**Hossack, Jennifer**

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**From:** Hunt, Jenny  
**Sent:** Monday, February 12, 2024 4:22 PM  
**To:** Hossack, Jennifer  
**Cc:** Kennedy, Megan  
**Subject:** RE: ERM PCA Correction  
**Attachments:** ERM PCA Tax Entry.xlsx

Hi Jenn,

Here are the updated amounts. These entries are on the attachment in excel (highlighted in orange). Thank you!

<b>PCA Tax Entry:</b>					
283380	ADFIT PCA	ED	ID	(371,818.65)	997007 - Idaho PCA - ED ID
410100	DFIT EXPENSE DR	ED	ID	371,818.65	997007 - Idaho PCA - ED ID
<b>ERM Tax Entry:</b>					
283280	ADFIT ERM	ED	WA	(326,245.71)	997043 - WA ERM - ED WA ✓
410100	DFIT EXPENSE DR	ED	WA	326,245.71	997043 - WA ERM - ED WA ✓
283280	ADFIT ERM	ED	WA	(561.75)	WA ERM Interest - ED WA ✓
411200	DFIT EXP-NONOPER (CR)	ZZ	ZZ	561.75	WA ERM Interest - ED WA ✓

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**From:** Hossack, Jennifer <Jennifer.Hossack@avistacorp.com>  
**Sent:** Monday, February 12, 2024 2:40 PM  
**To:** Hunt, Jenny <Jenny.Hunt@avistacorp.com>  
**Cc:** Kennedy, Megan <Megan.Kennedy@avistacorp.com>  
**Subject:** RE: ERM PCA Correction

Thank you. I will add now.

---

**From:** Hunt, Jenny <Jenny.Hunt@avistacorp.com>  
**Sent:** Monday, February 12, 2024 2:19 PM  
**To:** Hossack, Jennifer <Jennifer.Hossack@avistacorp.com>

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

MONTH OF JANUARY 2024

ATTACHMENT B  
ERM DEFERRAL AND AMORTIZATION JOURNAL

**Avista Corporation Journal Entry**

Journal: 481-WA ERM

Effective Date: 202401 ✓

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 02/07/2024 1:50 PM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 02/07/2024 1:50 PM

Category: DJ


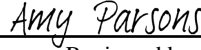
Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	12,996.00 ✓	0.00	Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓ 12,996.00	Interest Expense on Pending Balance Solar Select
<b>Totals:</b>						<b>29,661,375.00</b>	<b>29,661,375.00</b>	

Explanation:

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

 Prepared by Jennifer Hossack	02/07/24 Date
 Reviewed by	2/7/24 Date
Approved for Entry Corporate Accounting use Only	Date

**Avista Corporation Journal Entry**

Journal: 481-WA ERM

Effective Date: 202401

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 02/07/2024 1:50 PM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 02/07/2024 1:50 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	11,422,907.00 ✓	0.00	Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓11,422,907.00	Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	19,673.00 ✓	0.00	Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓19,673.00	Current Year ERM Interest Inc (2024)
41	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	15,827,522.00 ✓	0.00	Balance Transfer from 186280 (Current) to 186290 (Pending)
42	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓15,827,522.00	Balance Transfer from 186280 (Current) to 186290 (Pending)
43	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓54,516.00	Interest on Pending Balances 186290
44	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	54,516.00 ✓	0.00	Interest on Pending Balances 186290
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓2,023,807.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,023,807.00 ✓	0.00	Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓84,272.00	Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	84,272.00 ✓	0.00	Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	215,682.00 ✓	0.00	Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓215,682.00	Reg Asset ERM 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

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

Jan-June Interest Rate	0.34444% ✓
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
12/31/2023									15,827,522		
1/31/2024	15,827,522 ✓	(15,827,522)	11,422,907 ✓		19,673 ✓		11,422,907	11,442,580	15,827,522	4,384,942.00	
2/29/2024			R-01	R-02							
3/31/2024											
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

Entry	Debit	Credit	
557280 ED WA		✓11,422,907	Deferred Power Supply Expense
186280 ED WA	11,422,907 ✓		Regulatory Asset ERM Deferred Current Year
419600 ED WA		✓19,673	Interest Inc Energy Deferrals
186280 ED WA	19,673 ✓		Regulatory Asset ERM Deferred Current Year

GL was incorrect at 12.31.2023, Adj was needed for \$1,725 (Deferral and Interest) for a late Treasury entry June 2023 - Broker Fees. This wasn't picked up until Jan'24 on an NSJ001. Beginning GL balance here will be slightly different than GL due to this correction. ✓

GL YTD 12.31.23: \$15,825,797 ✓  
 Corrected YTD \$15,827,522 ✓

**Avista Corp. - Resource Accounting**  
**Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2023**

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	0.34444% ✓
Jul-Dec Interest Rate	0.33337%

**Account 186290**

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0 ✓	15,827,522 ✓			54,516 ✓		15,827,522	15,882,038	0	(15,882,038.00)	
2/29/2024			R-01								
3/31/2024											
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

Entry:			
	Debit	Credit	
186290 ED WA	15,827,522 ✓		Balance Transfer from 186280 to 186290
186280 ED WA		✓15,827,522	Balance Transfer from 186280 to 186290
419600 ED WA		✓ 54,516	Interest Income on Pending Balance
186290 ED WA	54,516 ✓		Interest Income on Pending Balance

**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	0.34444% ✓
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
12/31/2023									25,478,296		
1/31/2024	25,478,296 ✓		(2,023,807) ✓		84,272 ✓		23,454,489	23,538,761	25,478,296	1,939,535.00	
2/29/2024				R-03							
3/31/2024											
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

**Entry:**

	Debit	Credit	
182352 ED WA		✓ 2,023,807	WA ERM Deferral-Approved for Rebate
557290 ED WA	2,023,807 ✓		WA ERM Amortization
419600 ED WA		✓ 84,272	Interest Income Energy Deferrals
182352 ED WA	84,272 ✓		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	0.34444% ✓
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
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134) ✓		(215,682) ✓		(12,996) ✓		(3,880,816)	(3,893,812)	(3,665,134)	228,678.00	
2/29/2024				R-04							
3/31/2024											
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

<b>Entry:</b>			
	Debit	Credit	
557175 ED WA	215,682 ✓		Solar Select Deferral
186295 ED WA		✓215,682	Reg Asset ERM Solar Select
431600 ED WA	12,996 ✓		Interest Expense on Pending Balance
186295 ED WA		✓ 12,996	Interest Expense on Pending Balance

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$54,594,024	\$54,594,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$33,943,259)	(\$33,943,259)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$4,419,464	\$4,419,464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$21,574,355	\$21,574,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$3,351,823)	(\$3,351,823)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,782,206	\$1,782,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$16,942	\$16,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	<b>Adjusted Actual Net Expense</b>	<b>\$45,091,909</b>	<b>\$45,091,909</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>
AUTHORIZED NET EXPENSE-SYSTEM		YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$10,909,605	\$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	(\$11,577,159)	(\$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	\$3,236,256	\$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	\$13,985,651	\$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	(\$2,186,051)	(\$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	\$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	\$1,488,075
15	557 Broker Fees - Other Expenses	\$50,194	\$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	(\$517,006)	(\$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>\$15,389,565</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>\$29,702,344</b>	<b>\$29,702,344</b>											
20	Resource Optimization - Subtotal	\$3,021,411	\$3,021,411											
21	Adjusted Net Expense	\$32,723,755	\$32,723,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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		\$21,447,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$2,088,363)	(\$2,088,363)											
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$19,358,786</b>	<b>\$19,358,786</b>											
28	<b>Cumulative Balance</b>		<b>\$19,358,786</b>											
input	10,000,000 and up	90%	90%	\$9,358,786										
input	4,000,000 to \$10M	50%	75%	\$6,000,000										
input	0 to \$4M	0%	0%	\$4,000,000										
	check #-should be zero	S	R	\$0										
	Deferral Amount, Cumulative (Customer)			\$11,422,907										
	Deferral Amount, Monthly Entry			\$11,422,907										
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$11,422,907)	(\$11,422,907)											
	<b>Company Band Gross Margin Impact, Cumulative</b>			<b>\$7,935,879</b>										

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>555 PURCHASED POWER</b>													
1	Short-Term Purchases	\$42,263,479	\$42,263,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$3,096,183	\$3,096,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$520	\$520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$85,337	\$85,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$2,880,764	\$2,880,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$984	\$984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$112,666	\$112,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$219,393	\$219,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$613,308	\$613,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$2,591,265	\$2,591,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$1,909,342	\$1,909,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$748,437	\$748,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$214,330	\$214,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$141,984)	(\$141,984)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$54,594,024</b>	<b>\$54,594,024</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>

(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	\$48,020,819	\$48,020,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$141,984)	(\$141,984)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$2,685,047	\$2,685,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$214,330	\$214,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$3,819,340	\$3,819,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$3,528)	(\$3,528) ✓											
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$54,594,024</b>	<b>\$54,594,024</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>

**447 SALES FOR RESALE**

19	Short-Term Sales	(\$24,625,315)	(\$24,625,315)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$998,949)	(\$998,949)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$13,126)	(\$13,126)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$49,403)	(\$49,403)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$8,256,466)	(\$8,256,466)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$33,943,259)</b>	<b>(\$33,943,259)</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>

**447 SALES FOR RESALE**

447000	(\$24,238,221)	(\$24,238,221)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$248,812	\$248,812 ✓											
447100	\$9,312,840	\$9,312,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$9,696,911)	(\$9,696,911)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$605,137)	(\$605,137)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$214,330)	(\$214,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$8,256,466)	(\$8,256,466)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$493,846)	(\$493,846)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$33,943,259)</b>	<b>(\$33,943,259)</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>

**501 FUEL-DOLLARS**

25	Kettle Falls Wood-501110	\$1,116,200	\$1,116,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$2,321	\$2,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$3,269,730	\$3,269,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$31,213	\$31,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$4,419,464</b>	<b>\$4,419,464</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>

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>501 FUEL-TONS</b>													
30 Kettle Falls	56,818	56,818	-	-	-	-	-	-	-	-	-	-	-
31 Colstrip	93,761	93,761	-	-	-	-	-	-	-	-	-	-	-
<b>501 FUEL-COST PER TON</b>													
32 Kettle Falls	wood	\$19.65											
33 Colstrip	coal	\$34.87											
<b>547 FUEL</b>													
34 NE CT Gas/Oil-547213	\$2,817	\$2,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Boulder Park-547216	\$479,532	\$479,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Kettle Falls CT-547211	\$267,844	\$267,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 Coyote Springs2-547610	\$8,048,513	\$8,048,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Lancaster-547312	\$6,690,143	\$6,690,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 Rathdrum CT-547310	\$6,085,506	\$6,085,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>40 Total 547 Fuel Expense</b>	<b>\$21,574,355</b>	<b>\$21,574,355</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>41 TOTAL NET EXPENSE</b>													
	<b>\$46,644,584</b>	<b>\$46,644,584</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>456 TRANSMISSION REVENUE</b>													
		<b>202401</b>	<b>202402</b>	<b>202403</b>	<b>202404</b>	<b>202405</b>	<b>202406</b>	<b>202407</b>	<b>202408</b>	<b>202409</b>	<b>202410</b>	<b>202411</b>	<b>202412</b>
42 456100 ED AN	(\$2,753,922)	(\$2,753,922)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$214,330)	(\$214,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>52 Total 456 Transmission Revenue</b>	<b>(\$3,351,823)</b>	<b>(\$3,351,823)</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>565 TRANSMISSION EXPENSE</b>													
53 565000 ED AN	\$1,777,670	\$1,777,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>	<b>\$1,782,206</b>	<b>\$1,782,206</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>557 Broker &amp; Related Fees</b>													
57 557170 ED AN	\$10,811	\$10,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 557165 ED AN	\$2,234	\$2,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60 557167 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 557018 ED AN	\$3,897	\$3,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>62 Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$16,942</b>	<b>\$16,942</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>Other Purchases and Sales</b>													
63 Econ Dispatch-557010	\$3,443,708	\$3,443,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Econ Dispatch-557150	(\$3,026,977)	(\$3,026,977)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557700	\$774,329	\$774,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Gas Bookouts-557711	(\$774,329)	(\$774,329)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 Intraco Thermal Gas-557730	\$2,611,710	\$2,611,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Fuel DispatchFin -456010	\$550,289	\$550,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 Fuel Dispatch-456015	(\$1,442,383)	(\$1,442,383)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Other Elec Rev - Extraction Plant Cr - 456018	(\$33,455)	(\$33,455)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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-456730	(\$1,698,345)	(\$1,698,345)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456711	\$525,541	\$525,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 Fuel Bookouts-456720	(\$525,541)	(\$525,541)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>75 Other Purchases and Sales Subtotal</b>	<b>\$404,547</b>	<b>\$404,547</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>
76 Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77 Misc. Power Exp. Subtotal</b>	<b>\$2,616,750</b>	<b>\$2,616,750</b>											

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>80 Wind REC Subtotal</b>	<b>\$114</b>	<b>\$114</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>
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>\$3,021,411</b>	<b>\$3,021,411</b> ✓											
<b>86 Adjusted Actual Net Expense</b>	<b>\$48,113,320</b>	<b>\$48,113,320</b>											



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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	689,126 ✓	-	-	-	-	-	-	-	-	-	-	-	689,126
Deduct Prior Month Unbilled	(257,615) ✓	-	-	-	-	-	-	-	-	-	-	-	(257,615)
Add Current Month Unbilled	260,999 ✓	-	-	-	-	-	-	-	-	-	-	-	260,999
<b>Total Retail Sales</b>	<b>692,510 ✓</b>	-	-	-	-	-	-	-	-	-	-	-	<b>692,510</b>
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	525,841
Difference from Test Year	166,669 ✓												166,669
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 - \$	\$2,088,363 ✓ R-05	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,088,363

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18

**Expenses**

=Capital X 10.78%/12 (Updated for 2024)  
 =Power Supply Credit X Mwh (28.27 for 2024)

	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>
\$	12,406.30											
	26,262.83											

=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab  
 =Program Administration Charge (\$30,000 /12)

	\$3,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	2,500.00											

**Revenue**

=Mwh X Customer Sales Amt (\$52.71)  
 =Value of Power (Powerdex Price)  
 =REC Sales (\$0) for 2024

	48,967.59											
	\$248,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	-	-	-	-	-	-	-	-	-	-	-	-

**Project Costs:**

02806528 - Lind Interconnect Solar Transmission  
 02806529 - Lind Interconnect Solar Distribution  
 02806530 - Lind Interconnect Solar Communication

	657,426.10											
	513,030.82											
	210,485.37											
	1,380,942.29	-	-	-	-	-	-	-	-	-	-	-

**Revenue**

Customer Sales  
 Market Value  
 Total

	\$48,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
	\$248,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
\$297,780	\$297,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-

**Expense**

PPA Purchase  
 Power Supply Rate Credit  
 Interconnection & Integration  
 Intergration  
 Program Administration (Actual Charges) 02806591  
 Total

	\$39,901											
	\$26,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$12,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$3,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0											
\$82,098	\$82,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Net Margin

\$215,682	\$215,682	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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R-04

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
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	12,846	0	0	12,846
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	891	0	0	891
202401	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	0	111
202401	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,478	0	0	2,478
202401	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,610	0	0	1,610
202401	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	32	0	0	32
202401	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	36	0	0	36
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	1
202401	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	31,993	0	0	31,993
202401	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	37	0	0	37
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	30	0	0	30
202401	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	67,251	0	0	67,251
202401	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	71	0	0	71
202401	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	159	0	0	159
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	3,088	0	0	3,088
202401	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	221,195	0	0	221,195
202401	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	1,140,523	0	0	1,140,523
202401	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	76,744	0	0	76,744
202401	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	723	0	0	723
202401	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	983	0	0	983
202401	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	81	0	0	81
202401	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2	0	0	2
202401	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,763	0	0	1,763
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	174	0	0	174
202401	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	31,490	0	0	31,490
202401	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
202401	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	98,120	0	0	98,120
202401	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	17	0	0	17
202401	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	13,713	0	0	13,713
202401	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	405,515	0	0	405,515
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,417	0	0	1,417
202401	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	791	0	0	791
202401	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,600	0	0	2,600
202401	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	288	0	0	288
202401	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	25	0	0	25
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>2,116,800</b>	<b>0</b>	<b>0</b>	<b>2,116,800</b>

**For Internal Use Only**

Conversion Factor 0.956069 ✓ Conversion Factor  
**2,023,806.98** ✓  
 R-03  
 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	01 RESIDENTIAL	2800	01	032	142,844	\$24,730
	01 RESIDENTIAL	2800	01	012	3,233,852	\$499,134
	01 RESIDENTIAL	2800	01	001	112,875,440	\$12,158,972
	01 RESIDENTIAL	2800	01	022	1,341,586	\$154,586
<b>01 - Summary</b>					<b>117,593,722</b>	<b>\$12,837,422</b>
21	21 FIRM COMMERCIAL	2800	21	025	23,881,119	\$2,359,472
	21 FIRM COMMERCIAL	2800	21	021	39,434,786	\$4,228,056
	21 FIRM COMMERCIAL	2800	21	031	1,323,915	\$158,763
	21 FIRM COMMERCIAL	2800	21	011	22,816,918	\$3,277,500
<b>21 - Summary</b>					<b>87,456,738</b>	<b>\$10,023,791</b>
31	31 FIRM-INDUSTRIAL	2800	31	025I	23,010,326	\$1,373,952
	31 FIRM- INDUSTRIAL	2800	31	031	325,460	\$38,677
	31 FIRM- INDUSTRIAL	2800	31	021	2,946,120	\$304,768
	31 FIRM-INDUSTRIAL	2800	31	025	29,468,325	\$2,184,462
	31 FIRM- INDUSTRIAL	2800	31	011	198,709	\$27,641
<b>31 - Summary</b>					<b>55,948,941</b>	<b>\$3,929,500</b>
<b>WA - Summary</b>					<b>260,999,401</b> ✓	<b>\$26,790,713</b>
<b>Overall - Summary</b>					<b>447,234,746</b>	<b>\$42,342,263</b>

Unbilled Calc Workbook ✓



**Revenue By Revenue Class**  
 Electric

Data Source: Financial Reporting  
 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
202401 ✓	ED ✓	01	01 RESIDENTIAL	295,849	389,653,020	44,623,342	295,849	389,653,020	44,623,342
		21	21 FIRM COMMERCIAL	31,566	226,772,089	27,790,343	31,566	226,772,089	27,790,343
		31	31 FIRM- INDUSTRIAL	342	70,313,336	5,363,522	342	70,313,336	5,363,522
		39	39 FIRM-PUMPING-IRRIGATION ONLY	632	287,496	44,668	632	287,496	44,668
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	486	874,279	454,971	486	874,279	454,971
		80	80 INTERDEPARTMENT REVENUE	105	1,226,054	146,014	105	1,226,054	146,014
		83	83 MISC-SERVICE REVENUE SNP	0	0	5,160	0	0	5,160
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	39,186	0	0	39,186
		OD	OD Other Electric Direct	0	0	6,700	0	0	6,700
		<b>ED - Summary</b>		<b>328,980</b>	<b>689,126,274</b>	<b>78,473,906</b>	<b>328,980</b>	<b>689,126,274</b>	<b>78,473,906</b>
<b>202401 - Summary</b>				<b>328,980</b>	<b>689,126,274</b>	<b>78,473,906</b>	<b>328,980</b>	<b>689,126,274</b>	<b>78,473,906</b>
<b>Overall - Summary</b>				<b>328,980</b>	<b>689,126,274</b> ✓	<b>78,473,906</b>	<b>328,980</b>	<b>689,126,274</b>	<b>78,473,906</b>

**For Internal Use Only**

[Billed Sales - Calc Workbook](#) ✓

Avista  
 DAY HOUR  
 Element Key----->  
 Short Name----->

Hourly Data

02/05/2024 18:43 PM

	27096	27120	27157
	SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
1/29/2024 H19	0		0
1/29/2024 H20	0		0
1/29/2024 H21	0		0
1/29/2024 H22	0		0
1/29/2024 H23	0		0
1/29/2024 H24	0		0
1/30/2024 H01	0		0
1/30/2024 H02	0		0
1/30/2024 H03	0		0
1/30/2024 H04	0		0
1/30/2024 H05	0		0
1/30/2024 H06	0		0
1/30/2024 H07	0		0
1/30/2024 H08	0		0
1/30/2024 H09	0		0
1/30/2024 H10	1		0
1/30/2024 H11	3		0
1/30/2024 H12	5		0
1/30/2024 H13	4		0
1/30/2024 H14	2		0
1/30/2024 H15	1		0
1/30/2024 H16	1		0
1/30/2024 H17	1		0
1/30/2024 H18	0		0
1/30/2024 H19	0		0
1/30/2024 H20	0		0
1/30/2024 H21	0		0
1/30/2024 H22	0		0
1/30/2024 H23	0		0
1/30/2024 H24	0		0
1/31/2024 H01	0		0
1/31/2024 H02	0		0
1/31/2024 H03	0		0
1/31/2024 H04	0		0
1/31/2024 H05	0		0
1/31/2024 H06	0		0
1/31/2024 H07	0		0
1/31/2024 H08	0		0
1/31/2024 H09	1		0
1/31/2024 H10	2		0
1/31/2024 H11	2		0
1/31/2024 H12	3		0
1/31/2024 H13	4		0
1/31/2024 H14	2		0
1/31/2024 H15	1		0
1/31/2024 H16	1		0
1/31/2024 H17	0		0
1/31/2024 H18	0		0
1/31/2024 H19	0		0
1/31/2024 H20	0		0
1/31/2024 H21	0		0
1/31/2024 H22	0		0
1/31/2024 H23	0		0
1/31/2024 H24	0		0
	<b>929</b>		242,990.96
			5,821.00 Powerdex Accrual ✓
			<b>\$ 248,811.96</b> ✓



# Power Transaction Register

Profit Center: POWER ✓  
 Contract Month: 202401 ✓  
 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
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### NON-INTERCOMPANY

Adams Nielson Solar, LLC

POWER											
Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	1,364.000	929.000	\$42.950	39,900.55
<b>POWER Total:</b>								<b>1,364.000</b>	<b>929.000</b>		<b>39,900.55</b>
<b>STRA Total:</b>								<b>1,364.000</b>	<b>929.000 ✓</b>		<b>39,900.55 ✓</b>
<b>NON-INTERCOMPANY TOTAL:</b>								<b>1,364.000</b>	<b>929.000</b>		<b>39,900.55</b>
<b>TOTAL PURCHASES:</b>								<b>1,364.000</b>	<b>929.000</b>		<b>39,900.55</b>

RUN

1/27/2024 Enter first day of the month that is missing powerdex values  
1/31/2024 Click RUN to get data out of Nucleus

	Total with est	Est less actual
Purchase	7,148.00	7,148.00
Sale	28,336.10	28,336.10
Solar Select		5,821.00

WA ERM  
January 2024  
Page 32 of 39  
100.0%  
100.0%

Power Key	Day	Hour	Actual Price	Amount	Formula	Direction	Date and time	Est Price	Adjusted Price with Formula	Total (Amount * Price)	Adj for entered	Actual Price * Volume
223069	1/27/2024	1600	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-01-20241600	50	53.75	53.75	53.75	-
223069	1/27/2024	1900	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-01-20241900	55	59.13	118.25	118.25	-
223069	1/27/2024	2100	0	4	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-01-20242100	55	59.13	236.50	236.50	-
223067	1/27/2024	0300	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	27-01-20240300	35	35.00	35.00	35.00	-
223067	1/27/2024	0900	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	27-01-20240900	45	45.00	90.00	90.00	-
223067	1/27/2024	1200	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	27-01-20241200	45	45.00	90.00	90.00	-
223067	1/27/2024	2200	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	27-01-20242200	55	55.00	165.00	165.00	-
223067	1/27/2024	2400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	27-01-20242400	35	35.00	105.00	105.00	-
223067	1/28/2024	0100	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	28-01-20240100	30	30.00	90.00	90.00	-
223067	1/29/2024	1000	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	29-01-20241000	35	35.00	105.00	105.00	-
223067	1/29/2024	1500	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	29-01-20241500	30	30.00	60.00	60.00	-
223067	1/29/2024	1900	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	29-01-20241900	35	35.00	35.00	35.00	-
223067	1/31/2024	0200	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	31-01-20240200	35	35.00	105.00	105.00	-
223067	1/31/2024	1400	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	31-01-20241400	40	40.00	80.00	80.00	-
223067	1/31/2024	1800	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	31-01-20241800	60	60.00	180.00	180.00	-
223067	1/31/2024	2100	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	31-01-20242100	55	55.00	165.00	165.00	-
223066	1/28/2024	2000	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	28-01-20242000	30	30.00	90.00	90.00	-
259439	1/27/2024	0800	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-01-20240800	50	50.00	100.00	100.00	-
259439	1/27/2024	0900	0	5	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-01-20240900	45	45.00	225.00	225.00	-
259439	1/27/2024	1100	0	4	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-01-20241100	45	45.00	180.00	180.00	-
259439	1/27/2024	1300	0	4	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-01-20241300	45	45.00	180.00	180.00	-
259439	1/27/2024	2000	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-01-20242000	55	55.00	55.00	55.00	-
259439	1/28/2024	0200	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	28-01-20240200	30	30.00	90.00	90.00	-
259439	1/28/2024	0300	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	28-01-20240300	30	30.00	30.00	30.00	-
259439	1/28/2024	0700	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	28-01-20240700	30	30.00	90.00	90.00	-
259439	1/29/2024	0100	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	29-01-20240100	35	35.00	35.00	35.00	-
259439	1/29/2024	0400	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	29-01-20240400	35	35.00	105.00	105.00	-
259439	1/29/2024	2200	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	29-01-20242200	30	30.00	60.00	60.00	-
259439	1/29/2024	2400	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	29-01-20242400	30	30.00	60.00	60.00	-
259439	1/30/2024	1700	0	4	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	30-01-20241700	40	40.00	160.00	160.00	-
259439	1/31/2024	0100	0	4	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	31-01-20240100	35	35.00	140.00	140.00	-
259439	1/31/2024	0900	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	31-01-20240900	40	40.00	120.00	120.00	-
259439	1/31/2024	2000	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	31-01-20242000	60	60.00	180.00	180.00	-
259439	1/31/2024	2100	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	31-01-20242100	55	55.00	110.00	110.00	-
259439	1/31/2024	2300	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	31-01-20242300	45	45.00	135.00	135.00	-
259439	1/31/2024	2400	0	4	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	31-01-20242400	40	40.00	160.00	160.00	-
259435	1/31/2024	1000	0	1	MAX([PDX MIDC-HOURLY HOURLY]*1.075,0)	SALE	31-01-20241000	40	43.00	43.00	43.00	-
325185	1/27/2024	2200	0	3	MAX([PDX MIDC-HOURLY HOURLY]+2,0)	SALE	27-01-20242200	55	57.00	171.00	171.00	-
325185	1/27/2024	2300	0	3	MAX([PDX MIDC-HOURLY HOURLY]+2,0)	SALE	27-01-20242300	45	47.00	141.00	141.00	-
325185	1/28/2024	0100	0	3	MAX([PDX MIDC-HOURLY HOURLY]+2,0)	SALE	28-01-20240100	30	32.00	96.00	96.00	-
325185	1/28/2024	0200	0	3	MAX([PDX MIDC-HOURLY HOURLY]+2,0)	SALE	28-01-20240200	30	32.00	96.00	96.00	-



AVISTA CORPORATION  
Cost of Long-Term Debt Detail - Washington  
December 31, 2023

Line No.	Description	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	SWAP Loss/(Gain)	Discount (Premium)	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 12/31/2023	Effective Cost	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g)	(g)	(h)	(i)	(j)	(k)	(l)	
1	FMBS - SERIES C	6.370%	6/19/2028	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.854%	25,000,000	1,713,526	1
2	FMBS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	900,500	-	151,731,565	6.165%	150,000,000	9,247,330	2
3	ADVANCE ASSOC	6.744%	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,769,125)	40,473,039	6.659%	40,000,000	2,663,793	3
4	FMBS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	3,738,000	222,000	-	141,337,696	6.120%	150,000,000	9,179,674	4
5	5.55% SERIES	5.550%	12/20/2040	12/20/2010	35,000,000	258,834	-	-	5,263,822	29,477,345	6.788%	35,000,000	2,375,887	5
6	4.45% SERIES	4.450%	12/14/2041	12/14/2011	85,000,000	692,833	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	6
7	4.11% SERIES	4.110%	12/1/2044	12/18/2014	60,000,000	428,205	(5,429,000)	-	-	65,000,795	3.650%	60,000,000	2,190,040	7
8	4.37% SERIES	4.370%	12/1/2045	12/16/2015	100,000,000	590,761	9,383,299	-	-	90,025,940	5.017%	100,000,000	5,016,889	8
9	4.23% SERIES	4.230%	11/29/2047	11/30/2012	80,000,000	730,833	18,546,870	-	105,020	60,617,277	5.868%	80,000,000	4,694,533	9
10	3.91% SERIES	3.910%	12/1/2047	12/14/2017	90,000,000	552,539	8,823,322	-	-	80,624,139	4.550%	90,000,000	4,095,220	10
11	4.35% SERIES	4.350%	6/1/2048	5/22/2018	375,000,000	4,246,448	26,580,102	378,750	-	343,794,700	4.881%	375,000,000	18,303,348	11
12	3.43% SERIES	3.430%	12/1/2049	11/26/2019	180,000,000	1,108,340	13,330,106	-	-	165,561,554	3.885%	180,000,000	6,992,955	12
13	3.07% SERIES	3.070%	9/30/2050	9/30/2020	165,000,000	1,074,990	33,503,119	-	-	130,421,891	4.323%	165,000,000	7,133,634	13
14	2.90% SERIES	2.900%	10/1/2051	9/28/2021	140,000,000	1,083,452	17,244,100	-	-	121,672,448	3.619%	140,000,000	5,066,216	14
15	3.54% SERIES	3.540%	12/1/2051	12/15/2016	175,000,000	1,042,569	53,966,197	-	-	119,991,233	5.598%	175,000,000	9,797,043	15
16	4.00% SERIES	4.000%	4/1/2052	3/17/2022	400,000,000	4,579,993	17,035,230	-	-	378,384,778	4.323%	400,000,000	17,291,545	16
17	5.66% SERIES	5.660%	4/1/2053	3/29/2023	250,000,000	1,444,302	(7,459,930)	-	-	256,015,628	5.495%	250,000,000	13,738,458	17
18												2,500,000,000	124,038,962	18
19														19
20	Repurchase	2	8.85%	6/5/2028	5/24/2002	10,000,000			(2,228,153)	12,228,153	6.981%		-188,084	20
21	Repurchase	2	8.83%	6/5/2028	4/3/2003	10,000,000			(450,769)	10,450,769	8.395%		-43,661	21
22	Repurchase	2	5.72%	3/1/2034	12/30/2009	17,000,000			1,916,297	15,083,703	6.661%		159,446	22
23	Repurchase	2	6.55%	10/1/2032	12/31/2008	66,700,000			3,709,174	62,990,826	7.034%		324,360	23
24												2,500,000,000	124,291,023	24
25		3	Short Term-Debt		286,510,673						7.500%	286,510,673	21,489,488	25
26												2,786,510,673	145,780,511	26
27														27
28														28
29														29
30														30
31														31

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT December 31, 2023

5.23%

<sup>0</sup> Average Monthly Average Rate over a twelve month period

<sup>2</sup> Coupon Rate at the time of repurchase

## Calculated using the Internal Rate of Return method

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

MONTH OF JANUARY 2024

ATTACHMENT C  
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: 202401 ✓  
 Last Update: 02/05/2024 10:05 AM  
 Approval Requested: 02/06/2024 7:33 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	✓ 579.19	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	579.19 ✓	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	✓ 209,813.86	WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	209,813.86 ✓	0.00	WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	2,500.63 ✓	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 2,500.63	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	92,782.64 ✓	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	✓ 92,782.64	WA Rec Deferral Amort
<b>Totals:</b>						<b>305,676.32</b>	<b>305,676.32</b>	

Explanation:

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

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>02/06/24</u> Date
<u>Amy Parsons</u> Reviewed by	<u>2/6/24</u> 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	697,782.08	0.00
202311	677,749.62		(346,634.45)		0.54259%	2,737.00		331,115.17	353,884.63	353,884.63	0.00
202312	331,115.17		(356,553.21)		0.54259%	829.29		(25,438.04)	(1,839.29)	(1,839.29)	0.00
202401	(1,839.29)		(209,813.86) ✓		0.54259%	(579.19)		(211,653.15)	(212,232.34)	(1,839.29)	210,393.05
202402											
202403											
202404											
202405											
202406											
202407											

current month entry

(209,813.86)

(579.19)

**202401** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		✓ 579.19
431016 ED WA	579.19 ✓	
186323 ED WA		✓ 209,813.86
557322 ED WA	209,813.86 ✓	

Misc Def Debit - WA Rec 2  
Interest Expense on Rec Deferral  
Misc Def Debit - WA Rec 2  
Def Power Supply Exp - RECs

Avista Corp. - Resource Accounting  
 DJ 475 - Washington REC Deferral  
 2024 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)✓	-	-	-	-	-	-	-	-	-	-	-	\$ (331,704)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	-	-	-	-	-	-	-	-	-	-	-	\$ 11,573
<b>Total</b>		<b>\$ (320,131.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (320,131)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.54%	(217,398.80)	-	-	-	-	-	-	-	-	-	-	-	\$ (217,399)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	-	-	-	-	-	-	-	-	-	-	-	\$ 7,585
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (209,813.86)✓</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (209,814)</b>
<b>Accounting Entries</b>														
186323.ED.WA (202307 thru 202406)			Credit											
557322.ED.WA			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	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	414,477.96	(95,283.27)
202402						-		-			
202403						-		-			
202404						-		-			
202405						-		-			
202406						-		-			
202407						-		-			

current month entry

92,782.64

2,500.63

**202401** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	2,500.63	✓
419600 ED WA		2,500.63 ✓
186322 ED WA	92,782.64	✓
557324 ED WA		92,782.64 ✓

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

95,283.27 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
202401	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-51,445	0	0	-51,445
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-1
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-9,779	0	0	-9,779
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-85	0	0	-85
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-53	0	0	-53
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,386	0	0	-1,386
			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	-9	0	0	-9
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-4
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-17,973	0	0	-17,973
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,343	0	0	-1,343
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-137	0	0	-137
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-611	0	0	-611
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-38	0	0	-38
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,635	0	0	-3,635
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,148	0	0	-4,148
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-1
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2	0	0	-2
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-674	0	0	-674
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-166	0	0	-166
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-39	0	0	-39
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-10	0	0	-10
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-72	0	0	-72
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3	0	0	-3
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-77	0	0	-77
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-2	0	0	-2
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-5
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-1
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-34	0	0	-34
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-1	0	0	-1
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-1
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-6	0	0	-6
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-5,304	0	0	-5,304
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>-97,046</b>	<b>0</b>	<b>0</b>	<b>-97,046</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>-97,046</b>	<b>0</b>	<b>0</b>	<b>-97,046</b>
			<b>202401 - Total</b>				<b>0</b>	<b>0</b>	<b>-97,046</b>	<b>0</b>	<b>0</b>	<b>-97,046</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>-97,046</b>	<b>0</b>	<b>0</b>	<b>-97,046</b>

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Run Date: Feb 5, 2024

**For Internal Use Only**

Conversion Factor **0.956069** Approved RCF UE-200900 (did not change 12/21/22 filing)  
**Amort Expense (92,782.64)** Check with Marcus at next GRC