

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

MONTH OF JANUARY 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:
 Approved by:

Effective Date: 202301
 Last Update: 02/06/2023 4:56 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	3,064.06	0.00	Interest Expense on Pending Balance
160	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00	3,064.06	Interest Expense on Pending Balance
170	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	38,105,837.00	Balance Transfer from 186280 to 186290
180	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	38,105,837.00	0.00	Balance Transfer from 186280 to 186290
190	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	120,163.00	Interest Income on Pending Balance
200	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	120,163.00	0.00	Interest Income on Pending Balance
Totals:						39,239,550.06	39,239,550.06	

Explanation:

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

<p><i>Cheryl A Kettner</i> _____ Prepared by</p> <p><i>John F Wilcox</i> _____ Reviewed by</p> <p>_____ Approved for Entry Corporate Accounting use Only</p>	<p>Feb 06, 2023 _____ Date</p> <p>2/6/23 _____ Date</p> <p>_____ Date</p>
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Avista Corporation Journal Entry

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10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	876,101.00	0.00	Current Year ERM (2023)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	876,101.00	Current Year ERM Deferral Expense (2022)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1,381.00	0.00	Current Year ERM Interest Accrual (2022)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	1,381.00	Current Year ERM Interest Inc (2022)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	0.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,420.00	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	2,420.00	Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	14,198.00	0.00	Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	14,198.00	Regulatory Asset ERM Approved for Recovery
110	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	108,940.00	0.00	Solar Select Deferral
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	108,940.00	Reg Asset ERM Solar Select
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	7,446.00	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	7,446.00	Interest Expense on Pending Balance Solar Select

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	0.30086%

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	38,105,837	37,228,355.00	
2/28/2023											
3/31/2023											
4/30/2023											
5/31/2023					0						
6/30/2023											
7/31/2023											
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry	Debit	Credit	
557280 ED WA	-	876,101.00	Deferred Power Supply Expense
186280 ED WA	876,101.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		1,381.00	Interest Inc Energy Deferrals
186280 ED WA	1,381.00	-	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	0.30086%

Account 182352

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)	(767,326)	2,420.00	
2/28/2023											
3/31/2023		0									
4/30/2023											
5/31/2023											
6/30/2023											
7/31/2023		0									
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:

	Debit	Credit	
182352 ED WA		0	WA ERM Deferral-Approved for Rebate
557290 ED WA		0	WA ERM Amortization
431600 ED WA	2,420		Interest Expense Energy Deferrals
182352 ED WA		2,420	WA ERM Deferral-Approved for Rebate

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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	0.30086%

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)	(4,502,576)	14,198.00	
2/28/2023			0								
3/31/2023			0								
4/30/2023			0								
5/31/2023			0								
6/30/2023			0								
7/31/2023		0	0								
8/31/2023			0								
9/30/2023		0	0								
10/31/2023			0								
11/30/2023			0								
12/31/2023			0								

Entry:			
	Debit	Credit	
431600 ED WA	14,198.00		Interest Expense Energy Deferrals
182350 ED WA		14,198.00	Regulatory Asset ERM Approved for Recovery

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	0.30086%

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	(108,940)		(7,446)		(2,415,580)	(2,423,026)	(2,306,640)	116,386.00	
2/28/2023		0									
3/31/2023											
4/30/2023											
5/31/2023											
6/30/2023											
7/31/2023											
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:

	Debit	Credit	
557175 ED WA	108,940		Solar Select Deferral
186295 ED WA		108,940	Reg Asset ERM Solar Select
431600 ED WA	7,446		Interest Expense on Pending Balance
186295 ED WA		7,446	Interest Expense on Pending Balance

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

Changes Semiannually on January 1 and July 1

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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	0.30086%

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)	(971,669)	3,064.00	
2/28/2023											
3/31/2023											
4/30/2023											
5/31/2023											
6/30/2023											
7/31/2023											
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
407303 ED WA	-		WA REV Deferral Auth Power Supply
254303 ED WA		-	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	3,064.06		Interest Expense on Pending Balance
254303 ED WA		3,064.06	Interest Expense on Pending Balance

Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2021

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	0.30086%

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
12/31/2022									0		
1/31/2023	0	38,105,837			120,163		38,105,837	38,226,000	0	(38,226,000.00)	
2/28/2023		0									
3/31/2023											
4/30/2023											
5/31/2023											
6/30/2023											
7/31/2023											
8/31/2023											
9/30/2023					0						
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
186280 ED WA	-	38,105,837	Balance Transfer from 186280 to 186290
186290 ED WA	38,105,837	-	Balance Transfer from 186280 to 186290
419600 ED WA		120,163	Interest Income on Pending Balance
186290 ED WA	120,163.00		Interest Income 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	\$23,591,644	\$22,839,397	\$752,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	447 Sale for Resale	(\$21,609,434)	(\$21,285,883)	(\$323,551)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	501 Thermal Fuel	\$3,713,300	\$3,713,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	547 CT Fuel	-\$5,464,169	(\$5,464,169)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	456 Transmission Revenue	(\$2,890,826)	(\$2,890,826)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	565 Transmission Expense	\$1,751,786	\$1,751,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	557 Broker Fees	\$279,418	\$279,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Adjusted Actual Net Expense	-\$628,281	(\$1,056,977)	\$428,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
AUTHORIZED NET EXPENSE-SYSTEM														
		Total through January	Jan/23	Feb/23	Mar/23	Apr/23	May/23	Jun/23	Jul/23	Aug/23	Sep/23	Oct/23	Nov/23	Dec/23
9	555 Purchased Power	\$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	Authorized Net Expense	\$15,389,565	\$15,389,565	\$16,824,174	\$13,025,869	\$7,353,377	\$4,103,436	\$4,196,953	(\$2,178,939)	\$7,951,735	\$5,364,760	\$10,672,809	\$13,001,452	\$12,137,183
19	Actual - Authorized Net Expense	(\$16,446,542)	(\$16,446,542)	(\$16,395,478)										
20	Resource Optimization - Subtotal	\$26,959,359	\$26,959,359	\$0										
21	Adjusted Net Expense	\$10,512,817	\$10,512,817	(\$16,395,478)	\$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	\$6,890,101	\$6,890,101	(\$10,745,596)	\$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	(\$1,137,897)	(\$1,137,897)											
26	Net Power Cost (+) Surcharge (-) Rebate	\$5,752,203	\$5,752,203	#VALUE!										
28	Cumulative Balance		\$5,752,203	#VALUE!										
	Deferral Amount, Cumulative (Customer)		\$876,102	#VALUE!										
	Deferral Amount, Monthly Entry		\$876,102	#VALUE!										
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$876,102)	(\$876,102)	#VALUE!										
	Company Band Gross Margin Impact, Cumulative		\$4,876,102	#VALUE!										

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
555 PURCHASED POWER													
1	Short-Term Purchases	\$12,686,091	\$11,933,844	\$752,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$1,288,900	\$1,288,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$133,661	\$133,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$197,108	\$197,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$2,811,500	\$2,811,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$1,348	\$1,348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$95,242	\$95,242	\$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	\$296,367	\$296,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$482,203	\$482,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$2,531,637	\$2,531,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$2,022,134	\$2,022,134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$790,567	\$790,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$119,879	\$119,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$135,008	\$135,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$23,591,644	\$22,839,397	\$752,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

555 PURCHASED POWER													
	555000	\$15,320,265	\$15,320,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555030	\$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
	555312	\$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
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	\$135,008	\$135,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555700	\$279,955	\$279,955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555710	\$119,879	\$119,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555740	\$7,740,959	\$6,988,712	\$752,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$4,422)	(\$4,422)										
	WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$23,591,644	\$22,839,397	\$752,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE													
19	Short-Term Sales	(\$20,983,195)	(\$20,659,644)	(\$323,551)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$491,201)	(\$491,201)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$12,334)	(\$12,334)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$50,587)	(\$50,587)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$72,117)	(\$72,117)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$21,609,434)	(\$21,285,883)	(\$323,551)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE													
	447000	(\$6,870,502)	(\$6,870,502)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	\$147,409	\$147,409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447100	(\$4,723,898)	(\$4,723,898)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447150	(\$7,936,959)	(\$7,936,959)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447700	(\$260,139)	(\$260,139)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447710	(\$119,879)	(\$119,879)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447720	(\$72,117)	(\$72,117)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447740	(\$1,773,349)	(\$1,449,798)	(\$323,551)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total	(\$21,609,434)	(\$21,285,883)	(\$323,551)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS													
25	Kettle Falls Wood-501110	\$1,014,168	\$1,014,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	(\$90,661)	(\$90,661)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$2,745,132	\$2,745,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$44,661	\$44,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$3,713,300	\$3,713,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS													
30	Kettle Falls	53,868	53,868	-	-	-	-	-	-	-	-	-	-
31	Colstrip	81,076	81,076	-	-	-	-	-	-	-	-	-	-

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

Line No.		TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
501 FUEL-COST PER TON														
32	Kettle Falls	wood	\$18.83											
33	Colstrip	coal	\$33.86											
547 FUEL														
34	NE CT Gas/Oil-547213		(\$11,718)	(\$11,718)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Boulder Park-547216		\$92,744	\$92,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Kettle Falls CT-547211		\$58,230	\$58,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Coyote Springs2-547610		(\$2,611,318)	(\$2,611,318)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Lancaster-547312		(\$2,586,075)	(\$2,586,075)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310		(\$406,032)	(\$406,032)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Total 547 Fuel Expense		(\$5,464,169)	(\$5,464,169)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE		\$231,341	(\$197,355)	\$428,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
546 TRANSMISSION REVENUE														
			202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
42	456100 ED AN	(\$2,387,376)	(\$2,387,376)	\$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	(\$119,879)	(\$119,879)	\$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
52	Total 456 Transmission Revenue	(\$2,890,826)	(\$2,890,826)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$1,747,250	\$1,747,250	\$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
56	Total 565 Transmission Expense	\$1,751,786	\$1,751,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
57	557170 ED AN	\$17,852	\$17,852	\$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	\$257,894	\$257,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	557018 ED AN	\$3,672	\$3,672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$279,418	\$279,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales														
62	Econ Dispatch-557010	(\$28,584,434)	(\$28,584,434)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150	\$24,469,018	\$24,469,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557700	\$71,250	\$71,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711	(\$71,250)	(\$71,250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$3,486,891	\$3,486,891	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel DispatchFin -456010	\$34,644,709	\$34,644,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015	(\$6,965,680)	(\$6,965,680)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$12,464)	(\$12,464)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$78,775)	(\$78,775)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456711	\$394,900	\$394,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	(\$394,900)	(\$394,900)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Other Purchases and Sales Subtotal	\$26,959,265	\$26,959,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$94	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Wind REC Subtotal	\$94	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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
81 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 Net Resource Optimization	\$26,959,359	\$26,959,359	\$0										
85 Adjusted Actual Net Expense	\$26,331,078	\$25,902,382	\$428,696										

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

Retail Sales - MWh	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD
Total Billed Sales	654,379	-	-	-	-	-	-	-	-	-	-	-	654,379
Deduct Prior Month Unbilled	(332,886)	-	-	-	-	-	-	-	-	-	-	-	(332,886)
Add Current Month Unbilled	295,162	-	-	-	-	-	-	-	-	-	-	-	295,162
Total Retail Sales	616,655	-	-	-	-	-	-	-	-	-	-	-	616,655
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	90,814												90,814
Production Rate - \$/MWh	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	
Total Revenue Credit - \$	\$1,137,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,137,897

Avista Corp
ERM Authorized Expense and Retail Sales (Annual)
Based on Pro forma January - December 2023
2023 Historic Normalized Loads

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Account 555 - Purchased Power	\$119,846,405	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
Account 501 - Thermal Fuel	\$33,085,301	\$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
Account 547 - Natural Gas Fuel	\$109,079,222	\$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
Account 557 - Other Expenses	\$602,329	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
Account 565 - Transmission Expense	\$17,856,896	\$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
Account 456 - Other Revenue	-\$6,308,125	-\$517,006	-\$570,480	-\$672,012	-\$362,576	-\$529,059	-\$529,828	-\$497,348	-\$487,983	-\$512,279	-\$514,489	-\$597,071	-\$517,995
Account 447 - Sale for Resale	-\$135,113,308	-\$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
Power Supply Expense	\$139,048,719	\$17,575,615	\$19,294,634	\$15,373,539	\$9,716,730	\$6,676,866	\$7,097,911	\$929,786	\$11,078,730	\$8,195,190	\$13,254,629	\$15,334,755	\$14,520,334
Account 456 - Transmission Revenue	-\$31,206,344	-\$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
Total Authorized Expense	\$107,842,375	\$15,389,564	\$16,824,175	\$13,025,870	\$7,353,378	\$4,103,436	\$4,196,953	-\$2,178,938	\$7,951,734	\$5,364,759	\$10,672,809	\$13,001,452	\$12,137,183

Washington Allocation:

	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Account 447 - Sale for Resale	\$ (135,113,308)	\$(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)
Account 456 - Other Revenue	\$ (6,308,125)	\$(517,006)	\$(570,480)	\$(672,012)	\$(362,576)	\$(529,059)	\$(529,828)	\$(497,348)	\$(487,983)	\$(512,279)	\$(514,489)	\$(597,071)	\$(517,995)
Account 456 - Transmission Revenue (System)	\$ (31,153,166)	\$(2,181,295)	\$(2,465,851)	\$(2,343,171)	\$(2,358,817)	\$(2,568,766)	\$(2,896,202)	\$(3,103,968)	\$(3,122,240)	\$(2,825,675)	\$(2,578,688)	\$(2,330,098)	\$(2,378,395)
Total Revenue	\$ (172,574,599)	\$(14,275,461)	\$(8,620,100)	\$(12,200,329)	\$(13,326,002)	\$(12,049,138)	\$(11,773,971)	\$(24,727,439)	\$(18,127,743)	\$(18,347,693)	\$(11,567,292)	\$(12,172,134)	\$(15,387,296)
WA Allocation: @ 65.54	\$ (113,105,392)	\$(9,356,137)	\$(5,649,613)	\$(7,996,096)	\$(8,733,862)	\$(7,897,005)	\$(7,716,661)	\$(16,206,363)	\$(11,880,923)	\$(12,025,078)	\$(7,581,203)	\$(7,977,616)	\$(10,084,834)
Account 456030 Directly Assigned Washington	\$ (114,276)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)
Total Electric Revenue	\$ (113,219,668)	\$(9,365,660)	\$(5,659,136)	\$(8,005,619)	\$(8,743,385)	\$(7,906,528)	\$(7,726,184)	\$(16,215,886)	\$(11,890,446)	\$(12,034,601)	\$(7,590,726)	\$(7,987,139)	\$(10,094,357)
Account 501 - Thermal Fuel	\$ 33,085,301	\$ 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
Account 547 - Natural Gas Fuel	\$ 109,079,222	\$ 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
Account 555 - Purchased Power	\$ 119,846,405	\$ 10,909,605	\$ 10,995,181	\$ 10,412,037	\$ 10,175,065	\$ 9,353,170	\$ 9,223,987	\$ 9,016,746	\$ 10,003,865	\$ 8,914,197	\$ 10,288,866	\$ 10,404,864	\$ 10,148,822
Account 557 - Other Expenses	\$ 602,329	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194
Account 565 - Transmission Expense	\$ 17,856,896	\$ 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
Total Expense	\$ 280,470,152	\$ 29,669,781	\$ 25,448,882	\$ 25,230,698	\$ 20,683,915	\$ 16,157,238	\$ 15,975,681	\$ 22,553,256	\$ 26,084,234	\$ 23,717,209	\$ 22,243,233	\$ 25,176,791	\$ 27,529,235
WA Allocation: @ 65.54	\$ 183,820,138	\$ 19,445,575	\$ 16,679,198	\$ 16,536,199	\$ 13,556,238	\$ 10,589,454	\$ 10,470,461	\$ 14,781,404	\$ 17,095,607	\$ 15,544,259	\$ 14,578,215	\$ 16,500,869	\$ 18,042,661
Directly Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Expense	\$ 183,820,138	\$ 19,445,575	\$ 16,679,198	\$ 16,536,199	\$ 13,556,238	\$ 10,589,454	\$ 10,470,461	\$ 14,781,404	\$ 17,095,607	\$ 15,544,259	\$ 14,578,215	\$ 16,500,869	\$ 18,042,661
Total Power Supply Base - Washington	\$ 70,600,470	\$ 10,079,915	\$ 11,020,061	\$ 8,530,580	\$ 4,812,853	\$ 2,682,926	\$ 2,744,277	\$(1,434,482)	\$ 5,205,161	\$ 3,509,657	\$ 6,987,488	\$ 8,513,729	\$ 7,948,304

Check: Power Supply WA Adj Workbook 12 ME 09.30.21 \$ 70,601

ERM Authorized Washington Retail Sales (2)

Total Retail Sales, MWh (4)	5,636,052	525,841	468,209	497,280	424,008	430,810	426,095	482,343	496,837	422,137	448,917	469,061	544,515
2023 Retail Revenue Credit Rate	\$12.53	/MWh											

- (1) Multiply number by ROO current production/transmission allocation ratio of **65.54%**
- (2) Transmission Revenue as discussed by Company Witness Schlect
- (3) Note totals may vary slightly from adjustment due to rounding.
- (4) Twelve months ended September 2021 normalized monthly retail sales.

Transmission Revenue Reconciliation:

Total System Transmission Revenue	\$ (31,153,166)	Allocated as System at 65.54%
Total Washington Direct Assigned Revenue	\$ (114,276)	Directly Assigned to Washington
Total Idaho Direct Assigned	\$61,098	Ignored in Washington calculation - only Idaho
Total	\$ (31,206,344)	



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
202301	ED	01	01 RESIDENTIAL	240,271	331,859,087	35,011,322	240,271	331,859,087	35,011,322
		21	21 FIRM COMMERCIAL	26,342	216,958,703	23,770,923	26,342	216,958,703	23,770,923
		31	31 FIRM- INDUSTRIAL	325	103,128,289	7,186,043	325	103,128,289	7,186,043
		39	39 FIRM-PUMPING-IRRIGATION ONLY	492	245,478	34,674	492	245,478	34,674
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	495	898,581	414,062	495	898,581	414,062
		80	80 INTERDEPARTMENT REVENUE	95	1,289,286	141,392	95	1,289,286	141,392
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,180	0	0	3,180
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	71,654	0	0	71,654
		OD	OD Other Electric Direct	0	0	5,200	0	0	5,200
ED - Summary				268,020	654,379,424	66,638,450	268,020	654,379,424	66,638,450
202301 - Summary				268,020	654,379,424	66,638,450	268,020	654,379,424	66,638,450
Overall - Summary				268,020	654,379,424	66,638,450	268,020	654,379,424	66,638,450

Run Date: Feb 6, 2023

For Internal Use Only



AVISTA CORPORATION
Cost of Long-Term Debt Detail - Washington
December 31, 2022

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 12/31/2022	Effective Cost	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g)	(g)	(h)	(i)	(j)	(k)	(l)	
1	FMBS - SERIES A	7.530%	5/5/2023	5/6/1993	5,500,000	42,712	-	-	963,011	4,494,277	9.359%	5,500,000	514,744	1
2	FMBS - SERIES A	7.540%	5/5/2023	5/7/1993	1,000,000	7,766	-	-	175,412	816,822	9.375%	1,000,000	93,747	2
3	FMBS - SERIES A	7.180%	8/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	3
4	ADVANCE ASSOCIAT	2.736%	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,769,125)	40,473,039	2.688%	40,000,000	1,075,125	4
5	FMBS - SERIES C	6.370%	6/19/2028	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	5
6	FMBS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	6
7	FMBS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	-	-	222,000	141,337,696	6.120%	150,000,000	9,179,674	7
8	5.125% SERIES	5.125%	4/1/2022	9/22/2009	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,618	4.907%	-	-	8
9	5.55% SERIES	5.550%	12/20/2040	12/20/2010	35,000,000	258,834	-	-	5,263,822	29,477,345	6.788%	35,000,000	2,375,887	9
10	4.45% SERIES	4.450%	12/14/2041	12/14/2011	85,000,000	692,833	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	10
11	4.23% SERIES	4.230%	11/29/2047	11/30/2012	80,000,000	730,833	18,546,870	-	105,020	60,617,277	5.868%	80,000,000	4,694,533	11
12	4.11% SERIES	4.110%	12/1/2044	12/18/2014	60,000,000	428,205	(5,429,000)	-	-	65,000,795	3.650%	60,000,000	2,190,040	12
13	4.37% SERIES	4.370%	12/1/2045	12/16/2015	100,000,000	590,761	9,383,299	-	-	90,025,940	5.017%	100,000,000	5,016,889	13
14	3.54% SERIES	3.540%	12/1/2051	12/15/2016	175,000,000	1,042,569	53,966,197	-	-	119,991,233	5.598%	175,000,000	9,797,043	14
15	3.91% SERIES	3.910%	12/1/2047	12/14/2017	90,000,000	552,539	8,823,322	-	-	80,624,139	4.550%	90,000,000	4,095,220	15
16	4.35% SERIES	4.350%	6/1/2048	5/22/2018	375,000,000	4,246,448	26,580,102	378,750	-	343,794,700	4.881%	375,000,000	18,303,348	16
17	3.43% SERIES	3.430%	12/1/2049	11/26/2019	180,000,000	1,108,340	13,330,106	-	-	165,561,554	3.885%	180,000,000	6,992,955	17
18	3.07% SERIES	3.070%	9/30/2050	9/30/2020	165,000,000	1,074,990	33,503,119	-	-	130,421,891	4.323%	165,000,000	7,133,634	18
19	2.90% SERIES	2.900%	10/1/2051	9/28/2021	140,000,000	1,070,181	17,244,100	-	-	121,685,719	3.618%	140,000,000	5,065,417	19
20	4.00% SERIES	4.000%	4/1/2052	3/17/2022	400,000,000	4,579,993	17,035,230	-	-	378,384,778	4.323%	400,000,000	17,291,545	20
21												2,263,500,000	109,817,490	21
22														22
23	Repurchase	2	8.85%	6/5/2028	5/24/2002	10,000,000			(2,228,153)	12,228,153	6.981%	3	-188,084	23
24	Repurchase	2	8.83%	6/5/2028	4/3/2003	10,000,000			(450,769)	10,450,769	8.395%	3	-43,661	24
25	Repurchase	2	8.83%	12/29/2022	3/11/2003	5,000,000			92,363	4,907,637	9.029%	3	10,341	25
26	Repurchase	2	5.72%	3/1/2034	12/30/2009	17,000,000			1,916,297	15,083,703	6.661%	3	159,446	26
27	Repurchase	2	6.55%	10/1/2032	12/31/2008	66,700,000			3,709,174	62,990,826	7.034%	3	324,360	27
28												2,263,500,000	110,079,892	28
29		3	Short Term-Debt		206,328,123						3.997%	206,328,123	8,247,529	29
30												2,469,828,123	118,327,421	30
31														31
32														32
33														33
34														34
35														35

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT December 31, 2022

4.79%



¹ Average Monthly Average Rate over a twelve month period
² Coupon Rate at the time of repurchase
³ Calculated using the Internal Rate of Return method

From: [Kennedy, Megan](#)
To: [Kettner, Cheryl](#)
Cc: [Hossack, Jennifer](#)
Subject: RE: Tax Rate 2022
Date: Tuesday, January 17, 2023 11:50:03 AM
Attachments: [image002.png](#)

Hi Cheryl,

21% is still the correct rate.



Thanks

Megan Kennedy, Utility Tax Manager

1411 E Mission Ave MSC-29, Spokane, WA, 99202

P 509.495.8144 | F 509.777.5419

www.myavista.com



From: Kettner, Cheryl <cheryl.kettner@avistacorp.com>
Sent: Tuesday, January 17, 2023 11:32 AM
To: Kennedy, Megan <Megan.Kennedy@avistacorp.com>
Cc: Hossack, Jennifer <Jennifer.Hossack@avistacorp.com>
Subject: RE: Tax Rate 2022

Hi Megan!

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

Thank you!

Cheryl A Kettner

Resource Accounting Analyst



1411 E Mission Ave. MSC-17

Spokane, WA 99202

P 509.495.2902

cheryl.kettner@avistacorp.com

From: Kennedy, Megan <Megan.Kennedy@avistacorp.com>
Sent: Friday, July 15, 2022 5:32 PM
To: Kettner, Cheryl <cheryl.kettner@avistacorp.com>
Cc: Hossack, Jennifer <Jennifer.Hossack@avistacorp.com>
Subject: RE: Tax Rate 2022

IM

Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Batch 2018	Total Unbilled + Basic Charge	Batch 2018	
01	01 RESIDENTIAL	3800	01	001	64,253,290	-7,344,216	\$5,970,537	96.33%	-689,020
	01 RESIDENTIAL	3800	01	012	1,853,727	-211,883	\$187,816	3.03%	-21,675
	01 RESIDENTIAL	3800	01	022	365,214	-41,744	\$24,987	0.40%	-2,885
	01 RESIDENTIAL	3800	01	032	117,778	-13,462	\$14,549	0.23%	-1,679
01 - Summary					66,590,008	-7,611,305	\$6,197,900		-715,258
21	21 FIRM COMMERCIAL	3800	21	011	18,344,281	-4,956,833	\$1,672,059	49.00%	-425,300
	21 FIRM COMMERCIAL	3800	21	021	18,499,559	-4,988,791	\$1,357,150	39.77%	-345,200
	21 FIRM COMMERCIAL	3800	21	025	4,659,075	-1,258,935	\$279,497	8.19%	-71,092
	21 FIRM COMMERCIAL	3800	21	031	1,045,544	-282,518	\$103,646	3.04%	-26,363
21 - Summary					42,548,460	-11,497,076	\$3,412,351		-467,955
	31 FIRM- INDUSTRIAL	3800	31	011	263,133	-43,721	\$22,204	0.52%	-5,126
	31 FIRM- INDUSTRIAL	3800	31	021	2,150,790	-371,485	\$151,228	3.52%	-34,911
	31 FIRM-INDUSTRIAL	3800	31	025	25,136,541	-4,341,595	\$1,490,538	34.70%	-344,089
	31 FIRM INDUSTRIAL	3800	31	025P	31,574,724	-5,453,601	\$1,616,908	37.65%	-373,262
31	31 FIRM-INDUSTRIAL	3800	31	025PG	39,743,000	-6,864,429	\$973,704	22.67%	-224,779
	31 FIRM- INDUSTRIAL	3800	31	031	414,841	-71,669	\$40,559	0.94%	-9,363
31 - Summary					99,273,129	-17,146,500	\$4,295,141		-991,539
ID - Summary					208,471,597	-36,254,881	\$13,905,392		-2,574,742

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Batch 2018	Total Unbilled + Basic Charge	Batch 2018	
	01 RESIDENTIAL	2800	01	001	125,946,453	-17,907,647	\$12,824,861	94.65%	-1,882,667
	01 RESIDENTIAL	2800	01	002	670,358	-95,315	\$46,204	0.34%	-6,783
01	01 RESIDENTIAL	2800	01	012	3,621,208	-514,880	\$518,334	3.83%	-76,090
	01 RESIDENTIAL	2800	01	022	1,540,498	-219,035	\$132,396	0.98%	-19,436
	01 RESIDENTIAL	2800	01	032	171,833	-24,432	\$27,540	0.20%	-4,043
01 - Summary					131,950,349	-18,761,309	\$13,549,335		-385,018
	21 FIRM COMMERCIAL	2800	21	011	25,245,338	-7,932,512	\$3,342,074	35.97%	-986,187
	21 FIRM COMMERCIAL	2800	21	021	42,742,209	-13,430,324	\$4,134,070	44.49%	-1,219,891
	21 FIRM COMMERCIAL	2800	21	025	23,805,828	-7,480,194	\$1,665,391	17.92%	-491,427
21	21 FIRM COMMERCIAL	2800	21	031	1,414,263	-444,385	\$160,602	1.62%	-44,440
21 - Summary					93,207,637	-28,287,415	\$9,292,136		-2,741,945
	31 FIRM- INDUSTRIAL	2800	31	011	212,412	-84,844	\$27,142	0.60%	-13,914
31	31 FIRM- INDUSTRIAL	2800	31	021	3,484,752	-1,555,975	\$320,747	7.04%	-164,425
	31 FIRM-INDUSTRIAL	2800	31	025	30,951,485	-13,820,129	\$2,313,013	50.79%	-1,185,728
	31 FIRM-INDUSTRIAL	2800	31	025I	35,055,858	-15,652,771	\$1,861,327	40.87%	-954,179
	31 FIRM- INDUSTRIAL	2800	31	031	299,274	-133,629	\$31,682	0.70%	-16,241
31 - Summary					70,003,781	-31,257,347	\$4,553,911		-2,334,487
WA - Summary					295,161,766	-79,306,071	\$27,395,382		-7,065,450
Overall - Summary					503,633,366	-115,560,952	\$41,300,773		-9,640,192

✓

✓

295,161,766 ✓



Power Transaction Register

Page: 1
 Date: 02/01/2023 03:50:15 PM
 Database: NUCUT
 arptr

Profit Center: POWER
 Contract Month: 202301
 Direction: PURCHASE
 Counterparty: Adams Nielson Solar, LLC
 Term Type: ALL
 Deal Type: ALL
 Company Deal Type Exclusions Maintenance Form?: Y
 EQR Variance Only?: N

AU

PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
NON-INTERCOMPANY											
Adams Nielson Solar, LLC											
POWER											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	1,364.000	1,207.000	\$42.110	50,826.77
POWER Total:								1,364.000	1,207.000		50,826.77
STRA Total:								1,364.000	1,207.000		50,826.77
NON-INTERCOMPANY TOTAL:								1,364.000	1,207.000		50,826.77
TOTAL PURCHASES:								1,364.000	1,207.000		50,826.77

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

MONTH OF JANUARY 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: 202301
 Last Update: 02/03/2023 1:51 PM
 Approval Requested: 02/03/2023 1:57 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	1,287.68	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	1,287.68	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	2,074.58	WA REC Deferral 202207-202306
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	2,074.58	0.00	WA REC Deferral 202207-202306
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	4,945.88	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	4,945.88	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	391,171.89	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	391,171.89	WA Rec Deferral Amort
Totals:						399,480.03	399,480.03	

Explanation:

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

	02/03/2023
Prepared by Jennifer Hossack	Date
_____ Reviewed by	_____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Hossack, Jennifer

From: Groome, Carolyn
Sent: Friday, February 3, 2023 8:42 AM
To: Hossack, Jennifer
Subject: REC Revenue

FYI – there is no REC revenue in January for GL 456016 ED AN.

Carolyn Groome, Resource Accounting

1411 E Mission Ave MSC-17, Spokane, WA, 99202
P 509-495-4574 | F 509-777-9989

www.myavista.com



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DJ475 - Washington REC Deferral - Account 186324

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186324 ED WA									186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201512												
202201										-		
202202												
202203												
202204												
202205												
202206												
202207	-		(78,472.01)	1,423,542.21	0.54845%	7,592.23		1,345,070.20	1,352,662.43	1,352,662.43	0.00	Semi-annual compounding
202208	1,345,070.20		(34,434.57)		0.54845%	7,282.61		1,310,635.63	1,325,510.47	1,325,510.47	0.00	
202209	1,310,635.63		(59,861.59)		0.54845%	7,024.03		1,250,774.04	1,272,672.91	1,272,672.91	0.00	
202210	1,250,774.04		(226,559.44)		0.54845%	6,238.59		1,024,214.60	1,052,352.06	1,052,352.06	0.00	
202211	1,024,214.60		(650,543.00)		0.54845%	3,833.35		373,671.60	405,642.41	405,642.41	0.00	
202212	373,671.60		(168,865.16)		0.54638%	1,580.34		204,806.44	238,357.59	238,357.59	0.00	
202301	238,357.59		(2,074.58)		0.54259%	1,287.68		236,283.01	237,570.69	238,357.59	786.90	Semi-annual compounding
202302												
202303												
202304												
202305												
202306												
current month entry			(2,074.58)			1,287.68	-					

202301 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA	1,287.68	
431016 ED WA		1,287.68
186324 ED WA		2,074.58
557322 ED WA	2,074.58	

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

786.90 TTL

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	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Voluntary REC Broker Fee Expense	557171-ED-AN	3,165	-	-	-	-	-	-	-	-	-	-	-	\$ 3,165
Total		\$ 3,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,165
Washington State Share														
Voluntary REC Revenue	65.54%	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Voluntary REC Broker Fee Expense	65.54%	2,075	-	-	-	-	-	-	-	-	-	-	-	\$ 2,075
Total Surcharge (+) or Rebate (-)		\$ 2,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,075
Accounting Entries														
186324.ED.WA (202207 thru 202306)			Debit											
557322.ED.WA			Credit											

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
201512										2038919.11	
202201	51,899.95		83,763.21		0.55450%	520.02		135,663.16	136,183.18	136,210.59	27.41
202202	135,663.16		77,185.22		0.55450%	966.25		212,848.38	214,334.65	214,389.47	54.82
202203	212,848.38		79,502.03		0.55450%	1,400.66		292,350.41	295,237.34	300,318.40	5,081.06
202204	292,350.41		66,034.96		0.55450%	1,804.16		358,385.37	363,076.46	363,076.46	0.00
202205	358,385.37		62,461.24		0.55450%	2,160.42		420,846.61	427,698.12	427,698.12	0.00
202206	420,846.61		61,668.82		0.55450%	2,504.57		482,515.43	491,871.51	491,871.51	0.00
202207	491,871.51	(3,184,562.34)	149,859.07		0.54845%	(14,357.11)		(2,542,831.76)	(2,557,188.87)	(2,860,764.72)	(303,575.85)
202208	(2,542,831.76)		320,609.00		0.54845%	(13,066.97)		(2,222,222.76)	(2,249,646.84)	(2,224,965.42)	24,681.42
202209	(2,222,222.76)		302,803.33		0.54845%	(11,357.42)		(1,919,419.43)	(1,958,200.93)	(1,958,200.93)	0.00
202210	(1,919,419.43)		248,335.22		0.54845%	(9,846.06)		(1,671,084.21)	(1,719,711.77)	(1,719,711.77)	0.00
202211	(1,671,084.21)		272,353.03		0.54845%	(8,418.20)		(1,398,731.18)	(1,455,776.94)	(1,455,776.94)	0.00
202212	(1,398,731.18)		355,331.71		0.54638%	(6,671.66)		(1,043,399.47)	(1,107,116.89)	(1,107,116.89)	0.00
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(1,107,116.89)	(386,226.01)
202302											
202303											
202304											

current month entry

391,171.89

(4,945.88)

202301 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		4,945.88
419600 ED WA	4,945.88	
186322 ED WA	391,171.89	
557324 ED WA		391,171.89

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

(386,226.01) TTL

399,480.03



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
202301	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-196,278	0	0	-196,278
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-8	0	0	-8
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-1,045	0	0	-1,045
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-38,073	0	0	-38,073
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-320	0	0	-320
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-207	0	0	-207
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-5,461	0	0	-5,461
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-10	0	0	-10
			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	-70,905	0	0	-70,905
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-5,781	0	0	-5,781
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-571	0	0	-571
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-2,556	0	0	-2,556
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-36	0	0	-36
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-26,104	0	0	-26,104
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-34,369	0	0	-34,369
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-5	0	0	-5
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-4	0	0	-4
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-2,168	0	0	-2,168
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-459	0	0	-459
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-129	0	0	-129
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-31	0	0	-31
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-264	0	0	-264
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-16	0	0	-16
			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	-548	0	0	-548
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-10	0	0	-10
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-25	0	0	-25
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-46	0	0	-46
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-237	0	0	-237
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-7	0	0	-7
			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	-5	0	0	-5
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-127	0	0	-127
			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	-23,337	0	0	-23,337
		WA - Total					0	0	-409,146	0	0	-409,146
	ED - Total						0	0	-409,146	0	0	-409,146
202301 - Total							0	0	-409,146	0	0	-409,146
Overall - Total							0	0	-409,146	0	0	-409,146

Page 1 of 4

Run Date: Feb 2, 2023

For Internal Use Only

Conversion Factor **0.956069** Approved RCF UE-200900 (did not change 12/21/22 filing)
 Amort Expense \$ **(391,172)** (Check with Marcus at next GRC)