

UE-140188

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Sep 15, 2023

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

MONTH OF AUGUST 2023

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202308

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 09/07/2023 1:37 PM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 09/07/2023 2:41 PM

Category: DJ


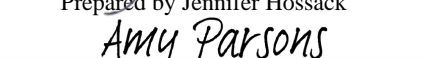
Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
150	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	0.00	Transfer balance from 254303 to 182352
160	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00	0.00	Transfer balance from 254303 to 182352
170	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	0.00	Transfer balance from 186290 to 182352
180	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	0.00	Transfer balance from 186290 to 182352
Totals:						8,026,924.00	8,026,924.00	

Explanation:

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

 Prepared by Jennifer Hossack	<u>09/07/23</u> Date
 Reviewed by	<u>9/7/23</u> Date
Approved for Entry Corporate Accounting use Only	<u> </u> Date

Avista Corporation Journal Entry

Journal: 481-WA ERM

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	6,147,789.00	0.00	Current Year ERM (2023)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	6,147,789.00	Current Year ERM Deferral Expense (2023)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	31,032.00	0.00	Current Year ERM Interest Accrual (2023)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	31,032.00	Current Year ERM Interest Inc (2023)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,527,945.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,527,945.00	0.00	Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	103,673.00	Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	103,673.00	0.00	Interest Income
90	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	0.00	Transfer balance from 182350
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	0.00	Transfer balance to 182352
110	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	205,596.00	0.00	Solar Select Deferral
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	205,596.00	Reg Asset ERM Solar Select
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	10,889.00	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	10,889.00	Interest Expense on Pending Balance 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	0.31534%
Jul-Dec Interest Rate	0.33337%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									38,105,837		
1/31/2023	38,105,837	(38,105,837)	876,101		1,381		876,101	877,482	877,482	0.00	
2/28/2023	876,101		4,722,187		10,208		5,598,288	5,609,877	5,609,877	0.00	
3/31/2023	5,598,288		2,679,353		21,878		8,277,641	8,311,108	8,311,108	0.00	
4/30/2023	8,277,641		4,293,693		32,873		12,571,334	12,637,674	12,637,674	0.00	
5/31/2023	12,571,334		(8,281,992)		26,584		4,289,342	4,382,266	4,382,266	0.00	
6/30/2023	4,289,342		(1,745,799)		10,773		2,543,543	2,647,240	2,647,240	0.00	Need to follow up with Carly on the entry that changed this value - related to broker fees
7/31/2023	2,647,240		3,587,341		14,805		6,234,581	6,249,386	6,249,386	0.00	
8/31/2023	6,234,581		6,147,789		31,032		12,382,370	12,428,207	6,249,386	(6,178,821.00)	
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry	Debit	Credit	
557280 ED WA		6,147,789	Deferred Power Supply Expense
186280 ED WA	6,147,789	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		31,032	Interest Inc Energy Deferrals
186280 ED WA	31,032	-	Regulatory Asset ERM Deferred Current Year

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182352

Use new FIT rate from Kaylene

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(767,326)		
1/31/2023	(767,326)				(2,420)		(767,326)	(769,746)	(769,746)	0.00	
2/28/2023	(767,326)				(2,420)		(767,326)	(772,166)	(772,166)	0.00	
3/31/2023	(767,326)	0			(2,420)		(767,326)	(774,586)	(774,586)	0.00	
4/30/2023	(767,326)				(2,420)		(767,326)	(777,006)	(777,006)	0.00	
5/31/2023	(767,326)				(2,420)		(767,326)	(779,426)	(779,426)	0.00	
6/30/2023	(767,326)				(2,420)		(767,326)	(781,846)	(781,846)	0.00	
7/31/2023	(781,846)	33,248,998	(604,782)		107,228		31,862,370	31,969,598	31,969,598	0.00	
8/31/2023	31,862,370		(1,527,945)		103,673		30,334,425	30,545,326	31,969,598	1,424,272.00	
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:

	Debit	Credit	
182352 ED WA		1,527,945	WA ERM Deferral-Approved for Rebate
557290 ED WA	1,527,945		WA ERM Amortization
419600 ED WA		103,673	Interest Income Energy Deferrals
182352 ED WA	103,673		WA ERM Deferral-Approved for Rebate

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(2,306,640)		
1/31/2023	(2,306,640)	0	(108,940)		(7,446)		(2,415,580)	(2,423,026)	(2,423,026)	0.00	
2/28/2023	(2,415,580)	0	(90,957)		(7,761)		(2,506,537)	(2,521,744)	(2,521,744)	0.00	
3/31/2023	(2,506,537)		(121,930)		(8,096)		(2,628,467)	(2,651,770)	(2,651,770)	0.00	
4/30/2023	(2,628,467)		(144,710)		(8,517)		(2,773,177)	(2,804,997)	(2,804,997)	0.00	
5/31/2023	(2,773,177)		40,853		(8,681)		(2,732,324)	(2,772,825)	(2,772,825)	0.00	
6/30/2023	(2,732,324)		(71,909)		(8,729)		(2,804,233)	(2,853,463)	(2,853,463)	0.00	
7/31/2023	(2,853,463)		(310,173)		(10,030)		(3,163,636)	(3,173,666)	(3,173,666)	0.00	
8/31/2023	(3,163,636)		(205,596)		(10,889)		(3,369,232)	(3,390,151)	(3,173,666)	216,485.00	
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:	Debit	Credit	
557175 ED WA	205,596	0	Solar Select Deferral
186295 ED WA	0	205,596	Reg Asset ERM Solar Select
431600 ED WA	10,889		Interest Expense on Pending Balance
186295 ED WA		10,889	Interest Expense on Pending Balance

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS														
	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
1	555 Purchased Power	\$141,687,361	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$78,120	\$0	\$0	
2	447 Sale for Resale	(\$167,403,150)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$45,728)	\$0	\$0	
3	501 Thermal Fuel	\$28,849,572	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$4,195,868	\$0	\$0	\$0	
4	547 CT Fuel	\$62,748,457	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$10,398,260	\$9,852,495	\$0	\$0	\$0	
5	456 Transmission Revenue	(\$22,738,380)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	(\$2,736,195)	\$0	\$0	\$0	
6	565 Transmission Expense	\$13,252,945	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$1,498,269	\$0	\$0	\$0	
7	557 Broker Fees	\$1,758,121	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$160,270	\$0	\$0	\$0	
8	Adjusted Actual Net Expense	\$58,154,926	(\$1,056,977)	\$19,897,825	\$15,185,883	\$12,466,439	(\$11,649,139)	\$508,344	\$4,917,283	\$17,852,875	\$32,392	\$0	\$0	
		Total through												
	AUTHORIZED NET EXPENSE-SYSTEM	July	Jan/23	Feb/23	Mar/23	Apr/23	May/23	Jun/23	Jul/23	Aug/23	Sep/23	Oct/23	Nov/23	Dec/23
9	555 Purchased Power	\$80,089,656	\$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	(\$89,893,583)	(\$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	\$22,280,601	\$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	\$67,127,275	\$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	(\$21,077,639)	(\$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	\$11,904,600	\$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	\$401,552	\$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	(\$4,166,292)	(\$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	\$66,666,170	\$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	(\$8,543,636)	(\$16,446,542)	\$3,073,651	\$2,160,014	\$5,113,062	(\$15,752,575)	(\$3,688,609)	\$7,096,222	\$9,901,140	(\$5,332,368)			
20	Resource Optimization - Subtotal	\$41,535,894	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$809,212	\$0			
21	Adjusted Net Expense	\$32,992,258	\$10,512,817	\$9,483,766	\$4,818,993	\$7,319,281	(\$13,989,485)	(\$3,170,002)	\$7,306,535	\$10,710,352	(\$5,332,368)	\$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	\$21,623,126	\$6,890,101	\$6,215,661	\$3,158,368	\$4,797,057	(\$9,168,708)	(\$2,077,620)	\$4,788,703	\$7,019,565	(\$3,494,834)	\$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	(\$1,311,613)	(\$1,137,897)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)	(\$398,529)	(\$188,689)				
26	Net Power Cost (+) Surcharge (-) Rebate	\$20,311,513	\$5,752,203	\$7,134,786	\$2,977,059	\$4,770,769	(\$9,202,214)	(\$2,342,140)	\$4,390,174	\$6,830,876	#VALUE!			
28	Cumulative Balance		\$5,752,203	\$12,886,990	\$15,864,049	\$20,634,818	\$11,432,604	\$9,090,464	\$13,480,637	\$20,311,513	#VALUE!			
input	10,000,000 and up	90% 90%	\$0	\$2,886,990	\$5,864,049	\$10,634,818	\$1,432,604	\$0	\$3,480,637	\$10,311,513	#VALUE!			
input	4,000,000 to \$10M	50% 75%	\$1,752,203	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$5,090,464	\$6,000,000	\$6,000,000	#VALUE!			
input	0 to \$4M	0% 0%	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	#VALUE!			
	check #-should be zero	R S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!			
	Deferral Amount, Cumulative (Customer)		\$876,102	\$5,598,291	\$8,277,644	\$12,571,336	\$4,289,344	\$2,545,232	\$6,132,573	\$12,280,361	#VALUE!			
	Deferral Amount, Monthly Entry		\$876,102	\$4,722,189	\$2,679,353	\$4,293,692	(\$8,281,992)	(\$1,744,112)	\$3,587,342	\$6,147,788	#VALUE!			
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$12,280,361)	(\$876,102)	(\$4,722,189)	(\$2,679,353)	(\$4,293,692)	\$8,281,992	\$1,744,112	(\$3,587,342)	(\$6,147,788)	#VALUE!			
	Company Band Gross Margin Impact, Cumulative		\$4,876,102	\$7,288,699	\$7,586,405	\$8,063,482	\$7,143,260	\$6,545,232	\$7,348,064	\$8,031,151	#VALUE!			

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
555 PURCHASED POWER													
1	Short-Term Purchases	\$57,204,660	\$11,933,844	\$2,481,829	\$2,277,338	\$7,980,525	\$4,042,739	\$3,474,855	\$7,032,060	\$17,903,350	\$78,120	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$10,311,247	\$1,288,900	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$946,648	\$133,661	\$123,867	\$72,300	\$45,586	\$102,464	\$73,008	\$189,712	\$206,049	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,576,864	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$22,756,212	\$2,811,500	\$2,827,408	\$2,827,408	\$2,980,263	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$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	\$7,485	\$1,348	\$1,091	\$1,188	\$984	\$833	\$535	\$652	\$854	\$0	\$0	\$0
8	Small Power	\$778,398	\$95,242	\$84,706	\$71,075	\$136,922	\$136,094	\$127,995	\$88,065	\$38,299	\$0	\$0	\$0
9	Stimson Lumber	\$262,557	\$0	\$59,430	\$78,717	\$24,663	\$15,448	\$75,530	\$8,770	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,441,172	\$296,367	\$176,406	\$180,226	\$350,571	\$286,502	\$144,950	\$6,150	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,819,325	\$482,203	\$502,631	\$461,189	\$455,747	\$373,289	\$395,651	\$596,651	\$551,965	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$777,664	\$0	\$0	\$8,030	\$61,604	\$179,846	\$210,885	\$165,773	\$151,527	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$20,191,349	\$2,531,637	\$2,621,354	\$2,624,851	\$2,417,339	\$2,365,539	\$2,524,682	\$2,525,505	\$2,580,443	\$0	\$0	\$0
14	Palouse Wind	\$13,354,461	\$2,022,134	\$2,729,811	\$2,104,976	\$1,832,022	\$1,333,641	\$1,038,449	\$1,127,597	\$1,165,832	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$7,365,446	\$790,567	\$1,209,483	\$1,121,760	\$1,023,866	\$861,920	\$760,313	\$755,739	\$841,799	\$0	\$0	\$0
16	WPM Ancillary Services	\$813,232	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$0	\$0	\$0
17	Non-Mon. Accruals	\$80,640	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$0	\$0	\$0
18	Total 555 Purchased Power	\$141,687,361	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$78,120	\$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	\$114,515,218	\$15,320,265	\$14,235,417	\$11,857,869	\$16,900,794	\$11,887,897	\$12,223,867	\$13,140,732	\$18,948,377	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$6,091,044	\$0	\$0	\$8	(\$353,116)	\$436,868	\$76	\$693,500	\$5,313,708	\$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	\$80,640	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$0	\$0	\$0	\$0
555700	\$2,592,447	\$279,955	\$188,000	\$0	\$431,404	\$617,638	\$169,700	\$43,552	\$862,198	\$0	\$0	\$0	\$0
555710	\$813,232	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$0	\$0	\$0	\$0
555740	\$17,655,016	\$6,988,712	(\$113,855)	\$1,463,726	\$1,824,386	\$1,079,711	\$756,321	\$2,941,539	\$2,636,356	\$78,120	\$0	\$0	\$0
	(\$60,236)	(\$4,422)	(\$5,532)	(\$6,530)	(\$7,362)	(\$10,378)	(\$9,689)	(\$9,225)	(\$7,099)				
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$141,687,361	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$78,120	\$0	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$142,828,102)	(\$20,659,644)	(\$5,394,733)	(\$15,482,653)	(\$10,964,236)	(\$26,312,222)	(\$18,447,539)	(\$24,411,990)	(\$21,109,358)	(\$45,728)	\$0	\$0
20	Nichols Pumping Index Sale	(\$2,110,823)	(\$491,201)	(\$253,688)	(\$288,365)	(\$309,153)	(\$41,847)	(\$121,685)	(\$275,996)	(\$328,888)	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$97,885)	(\$12,334)	(\$10,630)	(\$12,721)	(\$12,337)	(\$12,730)	(\$12,458)	(\$12,222)	(\$12,454)	\$0	\$0	\$0
22	Pend Oreille DES	(\$354,606)	(\$50,587)	(\$46,841)	(\$54,553)	(\$50,358)	(\$52,774)	(\$49,559)	(\$29,294)	(\$20,639)	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$22,011,733)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)	(\$1,484,852)	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$167,403,150)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$45,728)	\$0	\$0

447 SALES FOR RESALE

447000	(\$89,609,125)	(\$6,870,502)	(\$266,389)	(\$11,963,968)	(\$22,918,256)	(\$7,105,563)	(\$15,622,329)	(\$14,106,984)	(\$10,755,134)	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$1,701,833	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$0	\$0	\$0	\$0
447100	(\$13,687,655)	(\$4,723,898)	\$0	\$1,652,531	\$17,345,460	(\$16,737,416)	(\$1,022,720)	(\$5,556,772)	(\$4,644,840)	\$0	\$0	\$0	\$0
447150	(\$28,070,625)	(\$7,936,959)	(\$3,752,502)	(\$4,089,628)	(\$3,379,693)	(\$776,704)	(\$1,569,010)	(\$3,169,666)	(\$3,396,463)	\$0	\$0	\$0	\$0
447700	(\$3,143,984)	(\$260,139)	(\$184,000)	\$0	(\$466,059)	(\$917,675)	(\$181,412)	(\$50,500)	(\$1,084,199)	\$0	\$0	\$0	\$0
447710	(\$813,232)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	\$0	\$0	\$0	\$0
447720	(\$22,011,733)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)	(\$1,484,852)	\$0	\$0	\$0	\$0
447740	(\$11,768,629)	(\$1,449,798)	(\$1,525,010)	(\$1,531,088)	(\$2,057,570)	(\$872,189)	(\$329,278)	(\$2,182,265)	(\$1,775,703)	(\$45,728)	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$167,403,150)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$45,728)	\$0	\$0	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$5,810,823	\$1,014,168	\$855,039	\$925,462	\$294,192	(\$2,373)	\$693,616	\$1,034,870	\$995,849	\$0	\$0	\$0
26	Kettle Falls Gas-501120	(\$807)	(\$90,661)	\$83,285	\$820	\$2,674	\$1,708	\$24	\$74	\$1,269	\$0	\$0	\$0
27	Colstrip Coal-501140	\$22,783,031	\$2,745,132	\$3,112,349	\$3,370,011	\$2,815,602	\$1,771,591	\$2,251,615	\$3,526,091	\$3,190,640	\$0	\$0	\$0
28	Colstrip Oil-501160	\$256,525	\$44,661	\$33,217	\$0	\$2,657	\$69,000	\$22,384	\$76,496	\$8,110	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$28,849,572	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$4,195,868	\$0	\$0	\$0

501 FUEL-TONS

30	Kettle Falls	319,802	53,868	47,172	52,066	19,518	-	39,099	56,556	51,523	-	-	-
31	Colstrip	662,735	81,076	91,567	100,297	81,559	49,364	65,403	102,294	91,175	-	-	-

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	wood	\$18.83	\$18.13	\$17.77	\$15.07		\$17.74	\$18.30	\$19.33					
33	coal	\$33.86	\$33.99	\$33.60	\$34.52	\$35.89	\$34.43	\$34.47	\$34.99					
547 FUEL														
34	NE CT Gas/Oil-547213	(\$8,538)	(\$11,718)	\$3,889	(\$275)	(\$909)	\$536	(\$10)	(\$38)	(\$13)	\$0	\$0	\$0	
35	Boulder Park-547216	\$1,179,812	\$92,744	\$111,543	\$321,367	\$289,384	\$40,707	\$49,674	\$183,190	\$91,203	\$0	\$0	\$0	
36	Kettle Falls CT-547211	\$436,140	\$58,230	(\$10,376)	\$60,104	\$106,073	\$14,101	\$13,317	\$124,988	\$69,703	\$0	\$0	\$0	
37	Coyote Springs2-547610	\$25,839,184	(\$2,611,318)	\$5,659,711	\$6,482,080	\$3,764,418	\$861,651	\$3,432,247	\$4,080,780	\$4,169,615	\$0	\$0	\$0	
38	Lancaster-547312	\$21,508,982	(\$2,586,075)	\$5,647,031	\$5,433,258	\$2,079,130	\$1,839,575	\$2,664,453	\$3,006,475	\$3,425,135	\$0	\$0	\$0	
39	Rathdrum CT-547310	\$13,792,877	(\$406,032)	\$974,358	\$4,341,767	\$2,248,855	\$63,052	\$1,471,160	\$3,002,865	\$2,096,852	\$0	\$0	\$0	
40	Total 547 Fuel Expense	\$62,748,457	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$10,398,260	\$9,852,495	\$0	\$0	\$0	
41	TOTAL NET EXPENSE	\$65,882,240	(\$197,355)	\$20,758,834	\$16,069,425	\$13,696,809	(\$10,594,244)	\$1,191,343	\$5,994,504	\$18,930,531	\$32,392	\$0	\$0	
			202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$18,856,580)	(\$2,387,376)	(\$2,271,058)	(\$2,223,856)	(\$3,083,286)	(\$2,335,075)	(\$2,068,609)	(\$2,241,726)	(\$2,245,594)	\$0	\$0	\$0	
45	456120 ED AN - BPA Settlement	(\$616,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
47	456030 ED AN - Clearwater Trans	(\$1,100,000)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0	\$0	
48	456130 ED AN - Ancillary Services Revenue	(\$813,232)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	\$0	\$0	\$0	
49	456017 ED AN - Low Voltage	(\$80,504)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	
50	456700 ED WA - Low Voltage	(\$85,712)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	
51	456705 ED AN - Low Voltage	(\$1,186,352)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	
52	Total 456 Transmission Revenue	(\$22,738,380)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	(\$2,736,195)	\$0	\$0	\$0	
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$13,216,657	\$1,747,250	\$1,715,365	\$1,633,370	\$1,778,886	\$1,531,891	\$1,735,667	\$1,580,495	\$1,493,733	\$0	\$0	\$0	
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	565710 ED AN	\$36,288	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	
56	Total 565 Transmission Expense	\$13,252,945	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$1,498,269	\$0	\$0	\$0	
557 Broker & Related Fees														
57	557170 ED AN	\$600,121	\$17,852	\$92,581	\$106,305	\$96,579	\$100,538	\$108,589	\$71,039	\$6,638	\$0	\$0	\$0	
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59	557165 ED AN	\$805,500	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	(\$12,402)	\$148,884	\$0	\$0	\$0	
60	557167 ED AN	\$319,000	\$0	\$0	\$0	\$319,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
61	557018 ED AN	\$33,500	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$4,836	\$4,748	\$0	\$0	\$0	
62	Total 557 ED AN Broker & Related Fees	\$1,758,121	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$160,270	\$0	\$0	\$0	
Other Purchases and Sales														
63	Econ Dispatch-557010	(\$28,707,043)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$936,830	\$861,730	(\$811,929)	\$0	\$0	\$0	
64	Econ Dispatch-557150	\$25,246,891	\$24,469,018	\$1,400,792	(\$3,101,398)	\$2,091,955	\$3,251,055	(\$1,354,306)	(\$2,379,491)	\$869,266	\$0	\$0	\$0	
65	Gas Bookouts-557700	\$3,853,728	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$84,374	\$731,428	\$1,717,393	\$0	\$0	\$0	
66	Gas Bookouts-557711	(\$3,853,728)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	(\$84,374)	(\$731,428)	(\$1,717,393)	\$0	\$0	\$0	
67	Intraco Thermal Gas-557730	\$20,750,283	\$3,486,891	\$440,772	\$2,439,435	\$1,501,289	\$2,157,756	\$2,316,818	\$4,322,939	\$4,084,383	\$0	\$0	\$0	
68	Fuel DispatchFin -456010	\$52,420,650	\$34,644,709	\$8,018,745	\$2,851,031	\$2,611,275	\$813,905	\$383,775	\$899,930	\$2,197,280	\$0	\$0	\$0	
69	Fuel Dispatch-456015	(\$23,933,997)	(\$6,965,680)	(\$2,359,199)	(\$478,369)	(\$773,270)	(\$3,928,252)	(\$1,239,417)	(\$2,935,457)	(\$5,254,353)	\$0	\$0	\$0	
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$193,986)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	(\$5,171)	(\$18,717)	(\$25,067)	\$0	\$0	\$0	
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72	Intraco Thermal Gas-456730	(\$4,296,373)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	(\$520,043)	(\$540,895)	(\$498,857)	\$0	\$0	\$0	
73	Fuel Bookouts-456711	\$2,411,299	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$37,663	\$716,380	\$1,005,515	\$0	\$0	\$0	
74	Fuel Bookouts-456720	(\$2,411,299)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	(\$37,663)	(\$716,380)	(\$1,005,515)	\$0	\$0	\$0	
75	Other Purchases and Sales Subtotal	\$41,286,425	\$26,959,265	\$6,410,032	\$2,658,827	\$2,206,013	\$1,763,040	\$518,486	\$210,039	\$560,723	\$0	\$0	\$0	
76	Misc. Power Exp. Actual-557160 ED AN	\$248,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248,212	\$0	\$0	\$0	
77	Misc. Power Exp. Subtotal	\$248,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248,212	\$0	\$0	\$0	
78	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
79	Wind REC Exp Actual 557395	\$1,257	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$0	\$0	\$0	
80	Wind REC Subtotal	\$1,257	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$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) - Expense	\$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
83	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	Net Resource Optimization	\$41,535,894	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$809,212	\$0		
86	Adjusted Actual Net Expense	\$99,690,820	\$25,902,382	\$26,307,940	\$17,844,862	\$14,672,658	(\$9,886,049)	\$1,026,951	\$5,127,596	\$18,662,087	\$32,392		

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

Retail Sales - MWh	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD
Total Billed Sales	654,379	430,809	574,354	432,286	439,756	433,962	481,129	519,431	-	-	-	-	3,966,106
Deduct Prior Month Unbilled	(332,886)	(295,162)	(259,208)	(196,604)	(190,424)	(184,152)	(197,396)	(230,416)	-	-	-	-	(1,886,248)
Add Current Month Unbilled	295,162	259,208	196,604	190,424	184,152	197,396	230,416	222,881	-	-	-	-	1,776,243
Total Retail Sales	616,655	394,855	511,750	426,106	433,484	447,206	514,149	511,896	-	-	-	-	3,856,101
Test Year Retail Sales	525,841	468,209	497,280	424,008	430,810	426,095	482,343	496,837	422,137	448,917	469,061	544,515	3,751,423
Difference from Test Year	90,814	(73,354)	14,470	2,098	2,674	21,111	31,806	15,059					104,678
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	(\$919,126)	\$181,309	\$26,288	\$33,505	\$264,521	\$398,529	\$188,689	\$0	\$0	\$0	\$0	\$1,311,613

	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>
Expenses												
=Capital X11.05%/12 (Updated for 2023)	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ -	\$ -	\$ -	\$ -
=Power Supply Credit X Mwh (28.27 for 2023)	34,121.89	56,144.22	82,463.59	104,005.33	144,940.29	145,279.53	167,980.34	106,577.90				
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$9,225	\$7,099	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Revenue												
=Mwh X Customer Sales Amt (\$52.71)	63,620.97	104,682.06	153,755.07	193,920.09	270,244.17	270,876.69	313,202.82	198,716.70				
=Value of Power (Powerdex Price)	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2023	-	-	-	-	-	-	-	-	-	-	-	-

Project Costs:												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10				
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82				
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37				
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-	-

Revenue												
Customer Sales	\$63,621	\$104,682	\$153,755	\$193,920	\$270,244	\$270,877	\$313,203	\$198,717	\$0	\$0	-	-
Market Value	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$0	\$0	-	-
Total	\$3,270,852	\$211,030	\$249,028	\$346,529	\$423,973	\$343,307	\$455,923	\$750,315	\$490,747	\$0	\$0	-

Expense												
PPA Purchase	\$50,827	\$83,630	\$122,835	\$154,923	\$215,898	\$216,403	\$250,218	\$158,755				
Power Supply Rate Credit	\$34,122	\$56,144	\$82,464	\$104,005	\$144,940	\$145,280	\$167,980	\$106,578	\$0	\$0	\$0	\$0
Interconnection & Integration	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$0	\$0	\$0	\$0
Integration	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$9,225	\$7,099	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0	\$46	\$51	\$254	\$225	-\$77	\$0	\$0				
Total	\$2,257,490	\$102,090	\$158,071	\$224,599	\$279,263	\$384,160	\$384,014	\$440,142	\$285,151	\$0	\$0	\$0
Net Margin	\$1,013,362	\$108,940	\$90,957	\$121,930	\$144,710	-\$40,853	\$71,909	\$310,173	\$205,596	\$0	\$0	\$0

Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202308	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,102	0	0	1,735
202308	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	161	0	0	202
202308	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	358	0	0	633
202308	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	18,325	0	0	29,506
202308	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
202308	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
202308	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,474	0	0	3,232
202308	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	493	0	0	545
202308	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,069	0	0	1,582
202308	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,464	0	0	2,346
202308	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	14,091	0	0	20,996
202308	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	30	0	0	44
202308	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0
202308	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	670,718	0	0	986,898
202308	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	77,959	0	0	78,222
202308	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	7,757	0	0	10,969
202308	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	48,337	0	0	69,148
202308	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	340,470	0	0	505,328
202308	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	2,346	0	0	3,463
202308	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	232	0	0	308
202308	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	589	0	0	961
202308	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	42	0	0	66
202308	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
202308	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	24,689	0	0	39,549
202308	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	15	0	0	17
202308	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	204	0	0	213
202308	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	116,372	0	0	116,372
202308	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	163,472	0	0	242,189
202308	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	12,483	0	0	19,205
202308	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	3	0	0	4
202308	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	24	0	0	28
202308	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	8,483	0	0	10,319
202308	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	93	0	0	104
202308	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	2
202308	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	4,841	0	0	6,979
202308	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	1,917	0	0	2,190
202308	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
202308	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	77,429	0	0	77,429
202308	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	0	133
Overall - Total								0	0	1,598,154	0	0	2,230,918

Page 1 of 2

Run Date: Sep 7, 2023

For Internal Use Only

Conversion Factor 0.956069 Conversion Factor
1,527,945.36

182352 ERM Amortizing - Journal

Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01 RESIDENTIAL	3800	01	001	33,086,608	\$3,095,211
	01 RESIDENTIAL	3800	01	012	786,144	\$93,440
01	01 RESIDENTIAL	3800	01	022	192,863	\$13,822
	01 RESIDENTIAL	3800	01	032	132,356	\$14,428
21	21 FIRM COMMERCIAL	3800	21	011	12,761,519	\$1,162,236
	21 FIRM COMMERCIAL	3800	21	021	13,087,917	\$947,933
	21 FIRM COMMERCIAL	3800	21	025	5,547,909	\$345,866
	21 FIRM COMMERCIAL	3800	21	031	2,039,875	\$193,798
	31 FIRM- INDUSTRIAL	3800	31	011	178,003	\$15,561
	31 FIRM- INDUSTRIAL	3800	31	021	1,571,797	\$109,844
	31 FIRM-INDUSTRIAL	3800	31	025	22,160,304	\$1,410,452
	31 FIRM INDUSTRIAL	3800	31	025P	32,342,823	\$1,788,811
31	31 FIRM-INDUSTRIAL	3800	31	025PG	37,162,000	\$910,469
	31 FIRM- INDUSTRIAL	3800	31	031	580,906	\$55,082
01 - Summary					34,197,971	\$3,216,902
21 - Summary					33,437,219	\$2,649,833
31 - Summary					93,995,833	\$4,290,220
ID - Summary					161,631,023	\$10,156,955

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01 RESIDENTIAL	2800	01	001	67,749,329	\$6,902,530
	01 RESIDENTIAL	2800	01	002	236,857	\$17,098
	01 RESIDENTIAL	2800	01	011	0	
01	01 RESIDENTIAL	2800	01	012	1,459,340	\$251,081
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	022	760,409	\$73,002
	01 RESIDENTIAL	2800	01	032	429,613	\$49,055
	21 FIRM COMMERCIAL	2800	21	011	17,004,047	\$2,364,277
	21 FIRM COMMERCIAL	2800	21	021	32,803,689	\$3,372,667
21	21 FIRM COMMERCIAL	2800	21	025	26,532,612	\$2,157,237
	21 FIRM COMMERCIAL	2800	21	031	4,312,896	\$440,667
	31 FIRM- INDUSTRIAL	2800	31	011	110,551	\$14,957
31	31 FIRM- INDUSTRIAL	2800	31	021	2,358,942	\$233,757
	31 FIRM-INDUSTRIAL	2800	31	025	30,673,609	\$2,543,157
	31 FIRM-INDUSTRIAL	2800	31	025I	37,617,004	\$2,060,141
	31 FIRM- INDUSTRIAL	2800	31	031	832,175	\$84,986
01 - Summary					70,635,548	\$7,292,766
21 - Summary					80,653,245	\$8,334,848
31 - Summary					71,592,281	\$4,936,998
WA - Summary					222,881,073	\$20,564,612
Overall - Summary					384,512,096	\$30,721,568

Unbilled



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
202308	ED	01	01 RESIDENTIAL	241,467	229,573,660	24,399,314	240,697	1,886,633,725	200,277,651
		21	21 FIRM COMMERCIAL	26,384	202,408,436	23,510,298	26,379	1,452,488,724	168,065,609
		31	31 FIRM- INDUSTRIAL	312	76,383,255	5,409,724	313	576,850,905	39,711,827
		39	39 FIRM-PUMPING-IRRIGATION ONLY	508	9,293,197	854,391	512	35,601,486	3,294,628
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	512	861,250	430,915	502	6,713,095	3,405,408
		80	80 INTERDEPARTMENT REVENUE	98	910,856	107,168	97	7,817,997	895,731
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,795	0	0	30,375
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	307,448
		OD	OD Other Electric Direct	0	0	9,400	0	0	74,300
		ED - Summary				269,281	519,430,655	54,763,502	268,500
202308 - Summary				269,281	519,430,655	54,763,502	268,500	3,966,105,931	416,062,978
Overall - Summary				269,281	519,430,655	54,763,502	268,500	3,966,105,931	416,062,978

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Run Date: Sep 7, 2023

For Internal Use Only

Avista Corporation Journal Entry

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


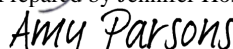
Last Saved by: Jennifer Hossack
Submitted by: Jennifer Hossack
Approved by:

Effective Date: 202308
Last Update: 09/07/2023 9:36 AM
Approval Requested: 09/07/2023 9:36 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	5,249.49	0.00	WA REC Deferral Interest
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	5,249.49	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	34,251.51	WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	34,251.51	0.00	WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	20.92	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	20.92	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	220,059.46	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	220,059.46	WA Rec Deferral Amort
Totals:						259,581.38	259,581.38	

Explanation:

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

	09/07/23
Prepared by Jennifer Hossack	Date
	9/7/23
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

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	(107,531.81)	(220,080.38)
202309											
202310											
202311											
202312											
202401						-		-	-	-	0.00

current month entry

220,059.46

20.92

202308 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	20.92	
419600 ED WA		20.92
186322 ED WA	220,059.46	
557324 ED WA		220,059.46

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

220,038.54 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
202308	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	-1
		ID - Total					0	0	0	0	0	-1
		WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-88,613	0	0	-1,068,761
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-30
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-315	0	0	-5,220
			0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-21,132	0	0	-239,962
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-136	0	0	-1,991
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-104	0	0	-1,109
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,769	0	0	-27,862
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-26	0	0	-137
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-17	0	0	-70
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-44,741	0	0	-494,718
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,727	0	0	-37,449
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-399	0	0	-3,584
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,170	0	0	-14,233
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-19	0	0	-298
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-16,218	0	0	-117,152
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-16,286	0	0	-138,781
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-2	0	0	-19
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,055	0	0	-11,582
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-5,799	0	0	-28,902
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-1,385	0	0	-5,439
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,415	0	0	-7,184
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-35	0	0	-169
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-566	0	0	-2,836
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-165	0	0	-915
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
			0042	0042 - CO OWNED ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-406	0	0	-4,249
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-66
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-21	0	0	-191
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-36	0	0	-363
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-148	0	0	-1,803
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-4	0	0	-48
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-2
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-41
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-78	0	0	-948
			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	-24,375	0	0	-173,476
		WA - Total					0	0	-230,171	0	0	-2,389,590
		ED - Total					0	0	-230,171	0	0	-2,389,591
		202308 - Total					0	0	-230,171	0	0	-2,389,591
		Overall - Total					0	0	-230,171	0	0	-2,389,591

For Internal Use Only

Conversion Factor 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)
 Amort Expense \$ (220,059) (Check with Marcus at next GRC)

DJ475 - Washington REC Deferral - Account 186323

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186323 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	990,154.78	29,002.02
202309	950,361.32								10,791.44		
202310	950,361.32								10,791.44		
202311	950,361.32								10,791.44		
202312	950,361.32								10,791.44		

current month entry

(34,251.51)

5,249.49

202308 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	5,249.49	
419600 ED WA		5,249.49
186323 ED WA		34,251.51
557322 ED WA	34,251.51	

Misc Def Debit - WA Rec 2
Interest on Energy Deferrals
Misc Def Debit - WA Rec 2
Def Power Supply Exp - RECs

Avista Corp. - Resource Accounting
DJ 475 - Washington REC Deferral
2023 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	Total
Voluntary REC Revenue	456016-ED-AN	-	(897,500)	(245,005)	(316,360)	(295,220)	(225,460)	(121,260)	(54,060)	-	-	-	-	\$ (2,154,865)
Voluntary REC Broker Fee Expense	557171-ED-AN	3,165	3,791	3,177	7,115	1,630	3,702	9,039	1,800	-	-	-	-	\$ 33,418
Total		\$ 3,165	\$ (893,709)	\$ (241,828)	\$ (309,245)	\$ (293,590)	\$ (221,758)	\$ (112,221)	\$ (52,260)	\$ -	\$ -	\$ -	\$ -	\$ (2,121,447)

Washington State Share														
Voluntary REC Revenue	65.54%	-	(588,222)	(160,577)	(207,342)	(193,487)	(147,766)	(79,474)	(35,431)	-	-	-	-	\$ (1,412,299)
Voluntary REC Broker Fee Expense	65.54%	2,075	2,484	2,082	4,663	1,068	2,426	5,924	1,179	-	-	-	-	\$ 21,902
Total Surcharge (+) or Rebate (-)		\$ 2,075	\$ (585,737)	\$ (158,494)	\$ (202,679)	\$ (192,419)	\$ (145,340)	\$ (73,550)	\$ (34,252)	\$ -	\$ -	\$ -	\$ -	\$ (1,390,397)

Accounting Entries														
186324.ED.WA (202207 thru 202306)		Debit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit
557322.ED.WA		Credit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	