

AVISTA CORPORATION  
STATE OF WASHINGTON  
DOCKET NO. UE-011595  
POWER COST DEFERRAL REPORT  
MONTH OF SEPTEMBER 2023

ATTACHMENT A  
ERM DEFERRAL AND AMORTIZATION JOURNAL

**Avista Corporation Journal Entry**

Journal: 481-WA ERM

Effective Date: 202309

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 10/05/2023 3:51 PM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 10/05/2023 3:51 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓ 2,208,311.00	Current Year ERM (2023)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	2,208,311.00	✓	0.00 Current Year ERM Deferral Expense (2023)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	37,598.00	✓	0.00 Current Year ERM Interest Accrual (2023)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	37,598.00 Current Year ERM Interest Inc (2023)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	1,374,334.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,374,334.00	✓	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	98,835.00 Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	98,835.00	✓	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	66,337.00	✓	0.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓	66,337.00 Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	11,343.00	✓	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓	11,343.00 Interest Expense on Pending Balance Solar Select
<b>Totals:</b>						<b>3,796,758.00</b>	<b>3,796,758.00</b>	

Explanation:


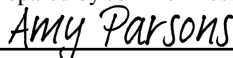
Record current month deferred power supply costs, and interest per WA accounting order.

**Avista Corporation Journal Entry**

Journal: 481-WA ERM  
Team: Resource Accounting  
Type: C  
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Currency: USD

Last Saved by: Jennifer Hossack  
Submitted by: Jennifer Hossack  
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 Prepared by Jennifer Hossack	10/05/23 Date
 Reviewed by	10/5/23 Date
Approved for Entry Corporate Accounting use Only	Date

**Changes Semiannually on January 1 and July 1**

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

watch interest (-) Balance Int Exp 431600 ED WA

watch interest (+) Balance Int Exp 419600 ED WA

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

**Account 186280**

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									38,105,837		
1/31/2023	38,105,837	(38,105,837)	876,101		1,381		876,101	877,482	877,482	0.00	
2/28/2023	876,101		4,722,187		10,208		5,598,288	5,609,877	5,609,877	0.00	
3/31/2023	5,598,288		2,679,353		21,878		8,277,641	8,311,108	8,311,108	0.00	
4/30/2023	8,277,641		4,293,693		32,873		12,571,334	12,637,674	12,637,674	0.00	
5/31/2023	12,571,334		(8,281,992)		26,584		4,289,342	4,382,266	4,382,266	0.00	
6/30/2023	4,289,342		(1,745,799)		10,773		2,543,543	2,647,240	2,647,240	0.00	Need to follow up with Carly on the entry that changed this value - related to broker fees
7/31/2023	2,647,240		3,587,341		14,805		6,234,581	6,249,386	6,249,386	0.00	
8/31/2023	6,234,581		6,147,789		31,032		12,382,370	12,428,207	12,428,207	0.00	
9/30/2023	12,382,370		(2,208,311)	✓	37,598		10,174,059	10,257,494	12,428,207	2,170,713.00	
10/31/2023											
11/30/2023											
12/31/2023											

Entry	Debit	Credit	
557280 ED WA	2,208,311.00	✓	- Deferred Power Supply Expense
186280 ED WA	-	2,208,311.00	✓ Regulatory Asset ERM Deferred Current Year
419600 ED WA		37,598	✓ Interest Inc Energy Deferrals
186280 ED WA	37,598	✓	- 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

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

**Account 182352**

Use new FIT rate from Kaylene

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(767,326)		
1/31/2023	(767,326)				(2,420)		(767,326)	(769,746)	(769,746)	0.00	
2/28/2023	(767,326)				(2,420)		(767,326)	(772,166)	(772,166)	0.00	
3/31/2023	(767,326)	0			(2,420)		(767,326)	(774,586)	(774,586)	0.00	
4/30/2023	(767,326)				(2,420)		(767,326)	(777,006)	(777,006)	0.00	
5/31/2023	(767,326)				(2,420)		(767,326)	(779,426)	(779,426)	0.00	
6/30/2023	(767,326)				(2,420)		(767,326)	(781,846)	(781,846)	0.00	
7/31/2023	(781,846)	33,248,998	(604,782)		107,228		31,862,370	31,969,598	31,969,598	0.00	
8/31/2023	31,862,370		(1,527,945)		103,673		30,334,425	30,545,326	30,545,326	0.00	
9/30/2023	30,334,425		(1,374,334)	✓	98,835	✓	28,960,091	29,269,827	30,545,326	1,275,499.00	
10/31/2023											
11/30/2023											
12/31/2023											

Entry:

	Debit	Credit	
182352 ED WA		1,374,334 ✓	WA ERM Deferral-Approved for Rebate
557290 ED WA	1,374,334 ✓		WA ERM Amortization
419600 ED WA		98,835 ✓	Interest Income Energy Deferrals
182352 ED WA	98,835 ✓		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)	(3,390,151)	0.00	
9/30/2023	(3,369,232)		(66,337)	✓	(11,343)	✓	(3,435,569)	(3,467,831)	(3,390,151)	77,680.00	
10/31/2023											
11/30/2023											
12/31/2023											

Entry:

	Debit	Credit	
557175 ED WA	66,337 ✓	0	Solar Select Deferral
186295 ED WA	0	66,337 ✓	Reg Asset ERM Solar Select
431600 ED WA	11,343 ✓		Interest Expense on Pending Balance
186295 ED WA		11,343 ✓	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	\$156,333,745	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$14,255,312	\$469,193	\$0	\$0
2 447 Sale for Resale	(\$193,261,712)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$25,903,589)	(\$701)	\$0	\$0
3 501 Thermal Fuel	\$33,112,714	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$4,195,868	\$4,263,142	\$0	\$0	\$0
4 547 CT Fuel	\$71,744,558	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$10,398,260	\$9,852,495	\$8,996,101	\$0	\$0	\$0
5 456 Transmission Revenue	(\$25,423,877)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	(\$2,736,195)	(\$2,685,497)	\$0	\$0	\$0
6 565 Transmission Expense	\$14,728,552	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$1,498,269	\$1,475,607	\$0	\$0	\$0
7 557 Broker Fees	\$1,972,586	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$160,270	\$214,465	\$0	\$0	\$0
<b>8 Adjusted Actual Net Expense</b>	<b>\$58,738,074</b>	<b>(\$1,056,977)</b>	<b>\$19,897,825</b>	<b>\$15,185,883</b>	<b>\$12,466,439</b>	<b>(\$11,649,139)</b>	<b>\$508,344</b>	<b>\$4,917,283</b>	<b>\$17,852,875</b>	<b>\$615,541</b>	<b>\$468,492</b>	<b>\$0</b>	<b>\$0</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>Total through Sep</b>	<b>Jan/23</b>	<b>Feb/23</b>	<b>Mar/23</b>	<b>Apr/23</b>	<b>May/23</b>	<b>Jun/23</b>	<b>Jul/23</b>	<b>Aug/23</b>	<b>Sep/23</b>	<b>Oct/23</b>	<b>Nov/23</b>	<b>Dec/23</b>
9 555 Purchased Power	\$89,003,853	\$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	(\$104,903,322)	(\$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	\$25,140,924	\$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	\$77,531,695	\$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	(\$23,908,070)	(\$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	\$13,392,675	\$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	\$451,746	\$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	(\$4,678,571)	(\$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
<b>18 Authorized Net Expense</b>	<b>\$72,030,930</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
<b>19 Actual - Authorized Net Expense</b>	<b>(\$13,292,856)</b>	<b>(\$16,446,542)</b>	<b>\$3,073,651</b>	<b>\$2,160,014</b>	<b>\$5,113,062</b>	<b>(\$15,752,575)</b>	<b>(\$3,688,609)</b>	<b>\$7,096,222</b>	<b>\$9,901,140</b>	<b>(\$4,749,219)</b>	<b>✓ (\$10,204,317)</b>		
20 Resource Optimization - Subtotal	\$42,426,692	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$809,212	\$890,798	✓ \$0		
21 Adjusted Net Expense	\$29,133,836	\$10,512,817	\$9,483,766	\$4,818,993	\$7,319,281	(\$13,989,485)	(\$3,170,002)	\$7,306,535	\$10,710,352	(\$3,858,421)	(\$10,204,317)	\$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	\$19,094,317	\$6,890,100	\$6,215,660	\$3,158,368	\$4,797,057	(\$9,168,708)	(\$2,077,619)	\$4,788,703	\$7,019,565	(\$2,528,809)	✓ (\$6,687,909)	\$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	(\$1,236,484)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)	(\$398,529)	(\$188,689)	\$75,130	✓		
<b>26 Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$17,857,833</b>	<b>\$5,752,201</b>	<b>\$7,134,786</b>	<b>\$2,977,059</b>	<b>\$4,770,769</b>	<b>(\$9,202,213)</b>	<b>(\$2,342,140)</b>	<b>\$4,390,174</b>	<b>\$6,830,876</b>	<b>(\$2,453,679)</b>	<b>✓ #VALUE!</b>		
<b>28 Cumulative Balance</b>		<b>\$5,752,201</b>	<b>\$12,886,987</b>	<b>\$15,864,046</b>	<b>\$20,634,815</b>	<b>\$11,432,602</b>	<b>\$9,090,462</b>	<b>\$13,480,636</b>	<b>\$20,311,512</b>	<b>\$17,857,833</b>	<b>✓ #VALUE!</b>		
input 10,000,000 and up	90% 90%	\$0	\$2,886,987	\$5,864,046	\$10,634,815	\$1,432,602	\$0	\$3,480,636	\$10,311,512	\$7,857,833	#VALUE!		
input 4,000,000 to \$10M	50% 75%	\$1,752,201	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$5,090,462	\$6,000,000	\$6,000,000	\$6,000,000	#VALUE!		
input 0 to \$4M	0% 0%	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	#VALUE!		
check #-should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!		
Deferral Amount, Cumulative (Customer)		\$876,101	\$5,598,288	\$8,277,641	\$12,571,334	\$4,289,342	\$2,545,231	\$6,132,572	\$12,280,361	\$10,072,050	✓ #VALUE!		
Deferral Amount, Monthly Entry		\$876,101	\$4,722,187	\$2,679,353	\$4,293,693	(\$8,281,992)	(\$1,744,111)	\$3,587,341	\$6,147,789	(\$2,208,311)	#VALUE!		
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$10,072,050)</b>	<b>(\$876,101)</b>	<b>(\$4,722,187)</b>	<b>(\$2,679,353)</b>	<b>(\$4,293,693)</b>	<b>\$8,281,992</b>	<b>\$1,744,111</b>	<b>(\$3,587,341)</b>	<b>(\$6,147,789)</b>	<b>\$2,208,311</b>	<b>✓ #VALUE!</b>		
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$4,876,100</b>	<b>\$7,288,699</b>	<b>\$7,586,405</b>	<b>\$8,063,481</b>	<b>\$7,143,260</b>	<b>\$6,545,231</b>	<b>\$7,348,064</b>	<b>\$8,031,151</b>	<b>\$7,785,783</b>	<b>#VALUE!</b>		

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
<b>555 PURCHASED POWER</b>														
1	Short-Term Purchases	\$61,791,940	\$11,933,843	\$2,481,828	\$2,277,338	\$7,980,524	\$4,042,737	\$3,474,854	\$7,032,061	\$17,903,349	\$4,196,213	\$469,193	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$11,600,156	\$1,288,900	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$996,777	\$133,661	\$123,867	\$72,300	\$45,586	\$102,464	\$73,008	\$189,712	\$206,049	\$50,130	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,773,972	\$197,108	\$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)	\$25,583,619	\$2,811,500	\$2,827,408	\$2,827,408	\$2,980,263	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$8,217	\$1,348	\$1,091	\$1,188	\$984	\$833	\$535	\$652	\$854	\$732	\$0	\$0	\$0
8	Small Power	\$817,837	\$95,242	\$84,706	\$71,075	\$136,922	\$136,094	\$127,995	\$88,065	\$38,299	\$39,439	\$0	\$0	\$0
9	Stimson Lumber	\$313,558	\$0	\$59,430	\$78,717	\$24,663	\$15,448	\$75,530	\$0	\$51,000	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,442,724	\$296,367	\$176,406	\$180,226	\$350,571	\$286,502	\$144,950	\$6,150	\$0	\$1,552	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$4,323,642	\$482,203	\$502,631	\$461,189	\$455,747	\$373,289	\$395,651	\$596,651	\$551,965	\$504,316	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$905,060	\$0	\$0	\$8,030	\$61,604	\$179,846	\$210,885	\$165,773	\$151,527	\$127,395	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$22,766,310	\$2,531,637	\$2,621,354	\$2,624,851	\$2,417,339	\$2,365,539	\$2,524,682	\$2,525,505	\$2,580,443	\$2,574,960	\$0	\$0	\$0
14	Palouse Wind	\$14,791,191	\$2,022,134	\$2,729,811	\$2,104,976	\$1,832,022	\$1,333,641	\$1,038,449	\$1,127,597	\$1,165,832	\$1,436,729	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$8,229,789	\$790,567	\$1,209,483	\$1,121,760	\$1,023,866	\$861,920	\$760,313	\$755,739	\$841,799	\$864,342	\$0	\$0	\$0
16	WPM Ancillary Services	\$888,660	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$75,428	\$0	\$0	\$0
17	Non-Mon. Accruals	\$100,293	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$19,653	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$156,333,745</b>	<b>\$22,839,397</b>	<b>\$14,362,455</b>	<b>\$13,421,511</b>	<b>\$18,866,820</b>	<b>\$14,103,878</b>	<b>\$13,217,905</b>	<b>\$16,958,915</b>	<b>\$27,838,359</b>	<b>\$14,255,312</b>	<b>\$469,193</b>	<b>\$0</b>	<b>\$0</b>

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

<b>555 PURCHASED POWER</b>														
555000	\$126,290,642	\$15,320,265	\$14,235,417	\$11,857,869	\$16,900,794	\$11,887,897	\$12,223,867	\$13,140,732	\$18,948,377	\$11,775,424	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$7,132,144	\$0	\$0	\$8	(\$353,116)	\$436,868	\$76	\$693,500	\$5,313,708	\$1,041,100	\$0	\$0	\$0	\$0
555312	\$0	\$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	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	\$100,293	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$19,653	\$0	\$0	\$0	\$0
555700	\$2,593,584	\$279,955	\$188,000	\$0	\$431,404	\$617,638	\$169,700	\$43,552	\$862,198	\$1,137	\$0	\$0	\$0	\$0
555710	\$888,660	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$75,428	\$0	\$0	\$0	\$0
555740	\$19,395,508	\$6,988,712	(\$113,855)	\$1,463,726	\$1,824,386	\$1,079,711	\$756,321	\$2,941,539	\$2,636,356	\$1,349,419	\$469,193	\$0	\$0	\$0
	(\$67,086)	(\$4,422)	(\$5,532)	(\$6,530)	(\$7,362)	(\$10,378)	(\$9,689)	(\$9,225)	(\$7,099)	(\$6,849)				
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$156,333,745</b>	<b>\$22,839,397</b>	<b>\$14,362,455</b>	<b>\$13,421,511</b>	<b>\$18,866,820</b>	<b>\$14,103,878</b>	<b>\$13,217,905</b>	<b>\$16,958,915</b>	<b>\$27,838,359</b>	<b>\$14,255,312</b>	<b>\$469,193</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

19	Short-Term Sales	(\$165,461,678)	(\$20,659,644)	(\$5,394,732)	(\$15,482,653)	(\$10,964,236)	(\$26,312,222)	(\$18,447,539)	(\$24,411,991)	(\$21,109,358)	(\$22,678,602)	(\$701)	\$0	\$0
20	Nichols Pumping Index Sale	(\$2,282,660)	(\$491,201)	(\$253,688)	(\$288,365)	(\$309,153)	(\$41,847)	(\$121,685)	(\$275,996)	(\$328,888)	(\$171,837)	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$109,957)	(\$12,334)	(\$10,630)	(\$12,721)	(\$12,337)	(\$12,730)	(\$12,458)	(\$12,222)	(\$12,454)	(\$12,071)	\$0	\$0	\$0
22	Pend Oreille DES	(\$377,652)	(\$50,587)	(\$46,841)	(\$54,553)	(\$50,358)	(\$52,774)	(\$49,559)	(\$29,294)	(\$20,639)	(\$23,047)	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$25,029,765)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)	(\$1,484,852)	(\$3,018,032)	\$0	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$193,261,712)</b>	<b>(\$21,285,883)</b>	<b>(\$10,073,667)</b>	<b>(\$18,286,680)</b>	<b>(\$16,772,087)</b>	<b>(\$29,357,670)</b>	<b>(\$22,625,042)</b>	<b>(\$26,000,202)</b>	<b>(\$22,956,191)</b>	<b>(\$25,903,589)</b>	<b>(\$701)</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

447000	(\$101,305,345)	(\$6,870,502)	(\$266,389)	(\$11,963,968)	(\$22,918,256)	(\$7,105,563)	(\$15,622,329)	(\$14,106,984)	(\$10,755,134)	(\$11,696,220)	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$1,838,874	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041				
447100	(\$22,613,355)	(\$4,723,898)	\$0	\$1,652,531	\$17,345,460	(\$16,737,416)	(\$1,022,720)	(\$5,556,772)	(\$4,644,840)	(\$8,925,700)	\$0	\$0	\$0	\$0
447150	(\$30,218,491)	(\$7,936,959)	(\$3,752,502)	(\$4,089,628)	(\$3,379,693)	(\$776,704)	(\$1,569,010)	(\$3,169,666)	(\$3,396,463)	(\$2,147,866)	\$0	\$0	\$0	\$0
447700	(\$3,145,205)	(\$260,139)	(\$184,000)	\$0	(\$466,059)	(\$917,675)	(\$181,412)	(\$50,500)	(\$1,084,199)	(\$1,221)	\$0	\$0	\$0	\$0
447710	(\$888,660)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	(\$75,428)	\$0	\$0	\$0	\$0
447720	(\$25,029,765)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)	(\$1,484,852)	(\$3,018,032)	\$0	\$0	\$0	\$0
447740	(\$11,899,765)	(\$1,449,798)	(\$1,525,010)	(\$1,531,088)	(\$2,057,570)	(\$872,189)	(\$329,278)	(\$2,182,265)	(\$1,775,703)	(\$176,163)	(\$701)	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$193,261,712)</b>	<b>(\$21,285,883)</b>	<b>(\$10,073,667)</b>	<b>(\$18,286,680)</b>	<b>(\$16,772,087)</b>	<b>(\$29,357,670)</b>	<b>(\$22,625,042)</b>	<b>(\$26,000,202)</b>	<b>(\$22,956,191)</b>	<b>(\$25,903,589)</b>	<b>(\$701)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**501 FUEL-DOLLARS**

25	Kettle Falls Wood-501110	\$7,019,288	\$1,014,168	\$855,039	\$925,462	\$294,192	(\$2,373)	\$693,616	\$1,034,870	\$995,849	\$1,208,465	\$0	\$0	\$0
26	Kettle Falls Gas-501120	(\$206)	(\$90,661)	\$83,285	\$820	\$2,674	\$1,708	\$24	\$74	\$1,269	\$601	\$0	\$0	\$0
27	Colstrip Coal-501140	\$25,835,217	\$2,745,132	\$3,112,349	\$3,370,011	\$2,815,602	\$1,771,591	\$2,251,615	\$3,526,091	\$3,190,640	\$3,052,186	\$0	\$0	\$0
28	Colstrip Oil-501160	\$258,415	\$44,661	\$33,217	\$0	\$2,657	\$69,000	\$22,384	\$76,496	\$8,110	\$1,890	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$33,112,714</b>	<b>\$3,713,300</b>	<b>\$4,083,890</b>	<b>\$4,296,293</b>	<b>\$3,115,125</b>	<b>\$1,839,926</b>	<b>\$2,967,639</b>	<b>\$4,637,531</b>	<b>\$4,195,868</b>	<b>\$4,263,142</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
<b>501 FUEL-TONS</b>													
30 Kettle Falls	373,028	53,868	47,172	52,066	19,518	-	39,099	56,556	51,523	53,226	-	-	-
31 Colstrip	750,438	81,076	91,567	100,297	81,559	49,364	65,403	102,294	91,175	87,703	-	-	-
<b>501 FUEL-COST PER TON</b>													
32 Kettle Falls	wood	\$18.83	\$18.13	\$17.77	\$15.07			\$17.74	\$18.30	\$19.33	\$22.70		
33 Colstrip	coal	\$33.86	\$33.99	\$33.60	\$34.52	\$35.89	\$34.43	\$34.47	\$34.99	\$34.80			
<b>547 FUEL</b>													
34 NE CT Gas/Oil-547213	(\$8,487)	(\$11,718)	\$3,889	(\$275)	(\$909)	\$536	(\$10)	(\$38)	(\$13)	\$51	\$0	\$0	\$0
35 Boulder Park-547216	\$1,280,176	\$92,744	\$111,543	\$321,367	\$289,384	\$40,707	\$49,674	\$183,190	\$91,203	\$100,364	\$0	\$0	\$0
36 Kettle Falls CT-547211	\$524,897	\$58,230	(\$10,376)	\$60,104	\$106,073	\$14,101	\$13,317	\$124,988	\$69,703	\$88,757	\$0	\$0	\$0
37 Coyote Springs2-547610	\$29,471,255	(\$2,611,318)	\$5,659,711	\$6,482,080	\$3,764,418	\$861,651	\$3,432,247	\$4,080,780	\$4,169,615	\$3,632,071	\$0	\$0	\$0
38 Lancaster-547312	\$24,417,134	(\$2,586,075)	\$5,647,031	\$5,433,258	\$2,079,130	\$1,839,575	\$2,664,453	\$3,006,475	\$3,425,135	\$2,908,152	\$0	\$0	\$0
39 Rathdrum CT-547310	\$16,059,583	(\$406,032)	\$974,358	\$4,341,767	\$2,248,855	\$63,052	\$1,471,160	\$3,002,865	\$2,096,852	\$2,266,706	\$0	\$0	\$0
<b>40 Total 547 Fuel Expense</b>	<b>\$71,744,558</b>	<b>(\$5,464,169)</b>	<b>\$12,386,156</b>	<b>\$16,638,301</b>	<b>\$8,486,951</b>	<b>\$2,819,622</b>	<b>\$7,630,841</b>	<b>\$10,398,260</b>	<b>\$9,852,495</b>	<b>\$8,996,101</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>41 TOTAL NET EXPENSE</b>	<b>\$67,929,305</b>	<b>(\$197,355)</b>	<b>\$20,758,834</b>	<b>\$16,069,425</b>	<b>\$13,696,809</b>	<b>(\$10,594,244)</b>	<b>\$1,191,343</b>	<b>\$5,994,504</b>	<b>\$18,930,531</b>	<b>\$1,610,966</b>	<b>\$468,492</b>	<b>\$0</b>	<b>\$0</b>
<b>456 TRANSMISSION REVENUE</b>													
42 456100 ED AN	(\$21,083,078)	(\$2,387,376)	(\$2,271,058)	(\$2,223,856)	(\$3,083,286)	(\$2,335,075)	(\$2,068,609)	(\$2,241,726)	(\$2,245,594)	(\$2,226,498)	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$693,000)	(\$77,000)	(\$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	\$0
47 456030 ED AN - Clearwater Trans	(\$1,237,500)	(\$137,500)	(\$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	(\$888,660)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	(\$75,428)	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$90,567)	(\$10,063)	(\$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	(\$96,426)	(\$10,714)	(\$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	(\$1,334,646)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0
<b>52 Total 456 Transmission Revenue</b>	<b>(\$25,423,877)</b>	<b>(\$2,890,826)</b>	<b>(\$2,776,965)</b>	<b>(\$2,706,340)</b>	<b>(\$3,556,876)</b>	<b>(\$2,801,735)</b>	<b>(\$2,543,718)</b>	<b>(\$2,725,725)</b>	<b>(\$2,736,195)</b>	<b>(\$2,685,497)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53 565000 ED AN	\$14,687,728	\$1,747,250	\$1,715,365	\$1,633,370	\$1,778,886	\$1,531,891	\$1,735,667	\$1,580,495	\$1,493,733	\$1,471,071	\$0	\$0	\$0
54 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN	\$40,824	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>	<b>\$14,728,552</b>	<b>\$1,751,786</b>	<b>\$1,719,901</b>	<b>\$1,637,906</b>	<b>\$1,783,422</b>	<b>\$1,536,427</b>	<b>\$1,740,203</b>	<b>\$1,585,031</b>	<b>\$1,498,269</b>	<b>\$1,475,607</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57 557170 ED AN	\$618,396	\$17,852	\$92,581	\$106,305	\$96,579	\$100,538	\$108,589	\$71,039	\$6,638	\$18,275	\$0	\$0	\$0
58 557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 557165 ED AN	\$997,378	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	(\$12,402)	\$148,884	\$191,878	\$0	\$0	\$0
60 557167 ED AN	\$319,000	\$0	\$0	\$0	\$319,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 557018 ED AN	\$37,812	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$4,836	\$4,748	\$4,312	\$0	\$0	\$0
<b>62 Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$1,972,586</b>	<b>\$279,418</b>	<b>\$196,055</b>	<b>\$184,892</b>	<b>\$543,084</b>	<b>\$210,413</b>	<b>\$120,516</b>	<b>\$63,473</b>	<b>\$160,270</b>	<b>\$214,465</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
63 Econ Dispatch-557010	(\$28,713,643)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$936,830	\$861,730	(\$811,929)	(\$6,600)	\$0	\$0	\$0
64 Econ Dispatch-557150	\$23,062,521	\$24,469,018	\$1,400,792	(\$3,101,398)	\$2,091,955	\$3,251,055	(\$1,354,306)	(\$2,379,491)	\$869,266	(\$2,184,370)	\$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	\$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	\$0
67 Intraco Thermal Gas-557730	\$24,848,790	\$3,486,891	\$440,772	\$2,439,435	\$1,501,289	\$2,157,756	\$2,316,818	\$4,322,939	\$4,084,383	\$4,098,507	\$0	\$0	\$0
68 Fuel DispatchFin -456010	\$53,485,050	\$34,644,709	\$8,018,745	\$2,851,031	\$2,611,275	\$813,905	\$383,775	\$899,930	\$2,197,280	\$1,064,400	\$0	\$0	\$0
69 Fuel Dispatch-456015	(\$25,854,739)	(\$6,965,680)	(\$2,359,199)	(\$478,369)	(\$773,270)	(\$3,928,252)	(\$1,239,617)	(\$2,935,457)	(\$5,254,353)	(\$1,920,742)	\$0	\$0	\$0
70 Other Elec Rev - Extraction Plant Cr - 456018	(\$222,593)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	(\$5,171)	(\$18,717)	(\$25,067)	(\$28,607)	\$0	\$0	\$0
71 Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Intraco Thermal Gas-456730	(\$4,428,271)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	(\$520,043)	(\$540,895)	(\$498,857)	(\$131,898)	\$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	\$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	\$0
<b>75 Other Purchases and Sales Subtotal</b>	<b>\$42,177,115</b>	<b>\$26,959,265</b>	<b>\$6,410,032</b>	<b>\$2,658,827</b>	<b>\$2,206,013</b>	<b>\$1,763,040</b>	<b>\$518,486</b>	<b>\$210,039</b>	<b>\$560,723</b>	<b>\$890,690</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76 Misc. Power Exp. Actual-557160 ED AN	\$248,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248,212	\$0	\$0	\$0	\$0
<b>77 Misc. Power Exp. Subtotal</b>	<b>\$248,212</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$248,212</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$1,365	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$108	\$0	\$0	\$0
<b>80 Wind REC Subtotal</b>	<b>\$1,365</b>	<b>\$94</b>	<b>\$83</b>	<b>\$152</b>	<b>\$206</b>	<b>\$50</b>	<b>\$121</b>	<b>\$274</b>	<b>\$277</b>	<b>\$108</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>84 EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>85 Net Resource Optimization</b>	<b>\$42,426,692</b>	<b>\$26,959,359</b>	<b>\$6,410,115</b>	<b>\$2,658,979</b>	<b>\$2,206,219</b>	<b>\$1,763,090</b>	<b>\$518,607</b>	<b>\$210,313</b>	<b>\$809,212</b>	<b>\$890,798</b>	<b>\$0</b>		
<b>86 Adjusted Actual Net Expense</b>	<b>\$101,633,258</b>	<b>\$25,902,382</b>	<b>\$26,307,940</b>	<b>\$17,844,862</b>	<b>\$14,672,658</b>	<b>(\$9,886,049)</b>	<b>\$1,026,951</b>	<b>\$5,127,596</b>	<b>\$18,662,087</b>	<b>\$1,506,339</b>	<b>\$468,492</b>		

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

Retail Sales - MWh	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD
Total Billed Sales	654,379	430,809	574,354	432,286	439,756	433,962	481,129	519,431	465,525	-	-	-	4,431,631
Deduct Prior Month Unbilled	(332,886)	(295,162)	(259,208)	(196,604)	(190,424)	(184,152)	(197,396)	(230,416)	(222,881) ✓	-	-	-	(2,109,129)
Add Current Month Unbilled	295,162	259,208	196,604	190,424	184,152	197,396	230,416	222,881	173,497 ✓	-	-	-	1,949,740
<b>Total Retail Sales</b>	<b>616,655</b>	<b>394,855</b>	<b>511,750</b>	<b>426,106</b>	<b>433,484</b>	<b>447,206</b>	<b>514,149</b>	<b>511,896</b>	<b>416,141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,272,242</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137 ✓</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>4,173,560</b>
<b>Difference from Test Year</b>	<b>90,814</b>	<b>(73,354)</b>	<b>14,470</b>	<b>2,098</b>	<b>2,674</b>	<b>21,111</b>	<b>31,806</b>	<b>15,059</b>	<b>(5,996)</b>				<b>98,682</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53 ✓</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$1,137,899</b>	<b>(\$919,126)</b>	<b>\$181,309</b>	<b>\$26,288</b>	<b>\$33,505</b>	<b>\$264,521</b>	<b>\$398,529</b>	<b>\$188,689</b>	<b>(\$75,130) ✓</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,236,484</b>

	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>
<b>Expenses</b>												
=Capital X11.05%/12 (Updated for 2023)	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ -	\$ -	\$ -
=Power Supply Credit X Mwh (28.27 for 2023)	34,121.89	56,144.22	82,463.59	104,005.33	144,940.29	145,279.53	167,980.34	106,577.90	81,813.38			
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$9,225	\$7,099	\$6,849	\$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
<b>Revenue</b>												
=Mwh X Customer Sales Amt (\$52.71)	63,620.97	104,682.06	153,755.07	193,920.09	270,244.17	270,876.69	313,202.82	198,716.70	152,542.74			
=Value of Power (Powerdex Price)	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041	\$0	\$0	\$0
=REC Sales (\$0) for 2023	-	-	-	-	-	-	-	-	-	-	-	-
<b>Project Costs:</b>												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10			
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82			
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37			
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-
<b>Revenue</b>												
Customer Sales	\$63,621	\$104,682	\$153,755	\$193,920	\$270,244	\$270,877	\$313,203	\$198,717	\$152,543	\$0	-	-
Market Value	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041	\$0	-	-
Total	\$3,560,436	\$211,030	\$249,028	\$346,529	\$423,973	\$343,307	\$455,923	\$750,315	\$490,747	\$289,584	\$0	-
<b>Expense</b>												
PPA Purchase	\$50,827	\$83,630	\$122,835	\$154,923	\$215,898	\$216,403	\$250,218	\$158,755	\$121,866			
Power Supply Rate Credit	\$34,122	\$56,144	\$82,464	\$104,005	\$144,940	\$145,280	\$167,980	\$106,578	\$81,813	\$0	\$0	\$0
Interconnection & Integration	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$0	\$0	\$0
Integration	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$9,225	\$7,099	\$6,849	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0	\$46	\$51	\$254	\$225	-\$77	\$0	\$0	\$0			
Total	\$2,480,737	\$102,090	\$158,071	\$224,599	\$279,263	\$384,160	\$384,014	\$440,142	\$285,151	\$223,247	\$0	\$0
Net Margin	\$1,079,699	\$108,940	\$90,957	\$121,930	\$144,710	-\$40,853	\$71,909	\$310,173	\$205,596	\$66,337 ✓	\$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
202309	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,246	0	0	2,980
202309	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	42	0	0	107
202309	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,127	0	0	4,317
202309	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	3	0	0	6
202309	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	24	0	0	53
202309	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	13,457	0	0	34,453
202309	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	35,059	0	0	104,207
202309	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	559,214	0	0	1,546,112
202309	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	14	0	0	32
202309	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	0	244
202309	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	132	0	0	335
202309	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
202309	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,006	0	0	3,352
202309	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	1,998	0	0	5,461
202309	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	146,272	0	0	388,461
202309	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	17,883	0	0	47,389
202309	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	3
202309	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	232	0	0	540
202309	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	7,428	0	0	18,397
202309	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	219	0	0	432
202309	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
202309	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	8,343	0	0	27,548
202309	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	574	0	0	1,119
202309	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	10,486	0	0	20,805
202309	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	389	0	0	1,022
202309	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	111,346	0	0	227,718
202309	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	77	0	0	181
202309	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	2,902	0	0	9,881
202309	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,032	0	0	2,614
202309	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	321,089	0	0	826,417
202309	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	78,537	0	0	155,965
202309	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	29	0	0	73
202309	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0
202309	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	90,051	0	0	168,273
202309	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	1
202309	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,475	0	0	5,708
202309	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	588	0	0	1,549
202309	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	23,097	0	0	62,646
202309	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,437,484</b>	<b>0</b>	<b>0</b>	<b>3,668,401</b>

**For Internal Use Only**

Conversion Factor 0.956069 Conversion Factor  
**1,374,333.74**

### 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	20,363,931	\$2,156,268
01	01 RESIDENTIAL	3800	01	012	534,292	\$72,076
	01 RESIDENTIAL	3800	01	022	135,873	\$10,866
	01 RESIDENTIAL	3800	01	032	67,086	\$8,745
	21 FIRM COMMERCIAL	3800	21	011	8,826,404	\$878,370
	21 FIRM COMMERCIAL	3800	21	021	8,827,565	\$698,968
21	21 FIRM COMMERCIAL	3800	21	025	5,039,249	\$338,846
	21 FIRM COMMERCIAL	3800	21	031	1,152,122	\$119,087
	31 FIRM- INDUSTRIAL	3800	31	011	116,710	\$11,145
31	31 FIRM- INDUSTRIAL	3800	31	021	1,063,554	\$81,424
	31 FIRM-INDUSTRIAL	3800	31	025	19,829,310	\$1,373,576
	31 FIRM INDUSTRIAL	3800	31	025P	30,003,784	\$1,755,802
	31 FIRM-INDUSTRIAL	3800	31	025PG	33,982,000	\$832,559
	31 FIRM- INDUSTRIAL	3800	31	031	345,916	\$35,599
01 - Summary					21,101,182	\$2,247,954
21 - Summary					23,845,340	\$2,035,271
31 - Summary					85,341,274	\$4,090,105
ID - Summary					130,287,796	\$8,373,330

## 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	41,754,958	\$4,305,194
01	01 RESIDENTIAL	2800	01	002	149,223	\$10,929
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	1,028,293	\$186,042
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	022	523,784	\$51,435
	01 RESIDENTIAL	2800	01	032	189,908	\$24,794
	21	21 FIRM COMMERCIAL	2800	21	011	11,179,784
	21 FIRM COMMERCIAL	2800	21	021	22,641,386	\$2,366,320
21	21 FIRM COMMERCIAL	2800	21	025	23,774,755	\$1,932,258
	21 FIRM COMMERCIAL	2800	21	031	2,294,561	\$237,218
	31 FIRM- INDUSTRIAL	2800	31	011	78,886	\$10,830
	31 FIRM- INDUSTRIAL	2800	31	021	1,628,650	\$163,144
	31 FIRM-INDUSTRIAL	2800	31	025	29,512,617	\$2,427,910
31	31 FIRM-INDUSTRIAL	2800	31	025I	38,054,212	\$2,079,958
	31 FIRM- INDUSTRIAL	2800	31	031	686,306	\$70,492
01 - Summary					43,646,165	\$4,578,395
21 - Summary					59,890,487	\$6,128,161
31 - Summary					69,960,670	\$4,752,334
WA - Summary					173,497,322 ✓	\$15,458,891
Overall - Summary					303,785,118	\$23,832,221

Unbilled - calc workbook



**Revenue By Revenue Class**  
 Electric

Data Source: Financial Reporting  
 Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202309 ✓	ED	01	01 RESIDENTIAL	241,080	191,817,908	20,036,285	240,739	2,078,451,633	220,313,936
		21	21 FIRM COMMERCIAL	26,299	185,527,232	21,657,494	26,370	1,638,015,956	189,723,103
		31	31 FIRM- INDUSTRIAL	310	78,558,901	5,544,078	313	655,409,806	45,255,906
		39	39 FIRM-PUMPING-IRRIGATION ONLY	511	7,825,648	718,314	512	43,427,134	4,012,942
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	509	847,504	431,372	503	7,560,598	3,836,780
		80	80 INTERDEPARTMENT REVENUE	101	948,153	110,319	98	8,766,150	1,006,050
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,435	0	0	33,810
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	345,945
		OD	OD Other Electric Direct	0	0	8,400	0	0	82,700
		<b>ED - Summary</b>		<b>268,810</b>	<b>465,525,346</b>	<b>48,548,193</b>	<b>268,535</b>	<b>4,431,631,277</b>	<b>464,611,171</b>
<b>202309 - Summary</b>				<b>268,810</b>	<b>465,525,346</b>	<b>48,548,193</b>	<b>268,535</b>	<b>4,431,631,277</b>	<b>464,611,171</b>
<b>Overall - Summary</b>				<b>268,810</b>	<b>465,525,346</b> ✓	<b>48,548,193</b>	<b>268,535</b>	<b>4,431,631,277</b>	<b>464,611,171</b>

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Run Date: Oct 4, 2023

**For Internal Use Only**

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

MONTH OF SEPTEMBER 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: 202309  
 Last Update: 10/04/2023 3:29 PM  
 Approval Requested: 10/04/2023 3:32 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	4,990.30 ✓	0.00	WA REC Deferral Interest
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 4,990.30	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	✓ 61,285.40	WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	61,285.40 ✓	0.00	WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	822.79 ✓	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 822.79	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	75,511.14 ✓	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	✓ 75,511.14	WA Rec Deferral Amort
<b>Totals:</b>						<b>142,609.63</b>	<b>142,609.63</b>	

Explanation:

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

	10/04/23
Prepared by Jennifer Hossack	Date
	10/4/23
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

**DJ475 - Washington REC Deferral - Account 186323**

The rate is based on WA Rate Order for REC deferral  
 Interest will be accrued monthly and compounded semi-annually.  
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account 186323 ED WA								186323 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40) ✓		0.54259%	4,990.30 ✓		889,075.92	904,857.66	961,152.76	56,295.10
202310	889,075.92								15,781.74		
202311	889,075.92								15,781.74		
202312	889,075.92								15,781.74		

current month entry

(61,285.40)

4,990.30

**202309** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	4,990.30 ✓	
419600 ED WA		4,990.30 ✓
186323 ED WA		61,285.40 ✓
557322 ED WA	61,285.40 ✓	

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

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

REC Revenue and Expense	Source	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	Total
Voluntary REC Revenue	456016-ED-AN	-	(897,500)	(245,005)	(316,360)	(295,220)	(225,460)	(121,260)	(54,060)	(93,740)	-	-	-	\$ (2,248,605)
Voluntary REC Broker Fee Expense	557171-ED-AN	3,165	3,791	3,177	7,115	1,630	3,702	9,039	1,800	232	-	-	-	\$ 33,650
<b>Total</b>		<b>\$ 3,165</b>	<b>\$ (893,709)</b>	<b>\$ (241,828)</b>	<b>\$ (309,245)</b>	<b>\$ (293,590)</b>	<b>\$ (221,758)</b>	<b>\$ (112,221)</b>	<b>\$ (52,260)</b>	<b>\$ (93,508)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,214,956)</b>

Washington State Share														
Voluntary REC Revenue	65.54%	-	(588,222)	(160,577)	(207,342)	(193,487)	(147,766)	(79,474)	(35,431)	(61,437)	-	-	-	\$ (1,473,736)
Voluntary REC Broker Fee Expense	65.54%	2,075	2,484	2,082	4,663	1,068	2,426	5,924	1,179	152	-	-	-	\$ 22,054
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ 2,075</b>	<b>\$ (585,737)</b>	<b>\$ (158,494)</b>	<b>\$ (202,679)</b>	<b>\$ (192,419)</b>	<b>\$ (145,340)</b>	<b>\$ (73,550)</b>	<b>\$ (34,252)</b>	<b>\$ (61,285)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,451,682)</b>

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

**DJ475 - Washington REC Deferral (Current Amortization)**

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186322 ED WA									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14	✓	0.54259%	822.79	✓	189,397.06	188,882.50	112,548.57	(76,333.93)
202310											
202311											
202312											
202401						-		-	-	-	0.00

current month entry

75,511.14

822.79

**202309** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	822.79	✓
419600 ED WA		822.79 ✓
186322 ED WA	75,511.14	✓
557324 ED WA		75,511.14 ✓

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

76,333.93 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
202309	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	-1
		<b>ID - Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>
		WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-31,181	0	0	-1,099,942
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-30
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-112	0	0	-5,332
			0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-8,003	0	0	-247,965
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-55	0	0	-2,047
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-39	0	0	-1,148
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-723	0	0	-28,585
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-7	0	0	-144
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-74
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-17,441	0	0	-512,158
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,223	0	0	-38,673
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-126	0	0	-3,710
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-422	0	0	-14,655
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-20	0	0	-319
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-4,245	0	0	-121,397
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,868	0	0	-143,649
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-20
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,021	0	0	-12,603
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,959	0	0	-30,861
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-671	0	0	-6,109
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-461	0	0	-7,645
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-12	0	0	-181
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-160	0	0	-2,995
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-55	0	0	-970
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-79	0	0	-4,328
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	0	-69
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-196
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-375
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-27	0	0	-1,829
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	0	-49
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-2
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-43
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-24	0	0	-971
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-1
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-6,019	0	0	-179,495
		<b>WA - Total</b>					<b>0</b>	<b>0</b>	<b>-78,981</b>	<b>0</b>	<b>0</b>	<b>-2,468,571</b>
		<b>ED - Total</b>					<b>0</b>	<b>0</b>	<b>-78,981</b>	<b>0</b>	<b>0</b>	<b>-2,468,572</b>
		<b>202309 - Total</b>					<b>0</b>	<b>0</b>	<b>-78,981</b>	<b>0</b>	<b>0</b>	<b>-2,468,572</b>
		<b>Overall - Total</b>					<b>0</b>	<b>0</b>	<b>-78,981</b>	<b>0</b>	<b>0</b>	<b>-2,468,572</b>

For Internal Use Only

Conversion Factor 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)  
 Amort Expense \$ (75,511) (Check with Marcus at next GRC)