AVISTA CORPORATION

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

YEAR ENDED DECEMBER 2024

ATTACHMENT A

ERM DEFERRAL AND AMORTIZATION JOURNAL

(Confidential pages have been removed)

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202401 ✓

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 02/07/2024 1:50 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 02/07/2024 1:50 PM

Category: DJ Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment	
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	12,996.00 🗸	0.00 Interest Expense on Pe	ending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓ 12,996.00 Interest Expense on Pe	ending Balance Solar Select
					Totals:	29,661,375.00	29,661,375.00	
Evnla	nation:						Jenn Hossack	02/07/24
•		1 1 C 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					Prepared by Jennifer Hossack	Date
	a current nting ord	month deferred power supply costs, and interest per WA er.					Amy Parsons	2/7/24
							Reviewed by	Date
						_	Approved for Entry Corporate Accounting use Only	Date

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202401

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

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444% 🗸
Jul-Dec Interest Rate	0.33337%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	11,422,907		19,673	/	11,422,907	11,442,580	15,827,522	4,384,942.00	
2/29/2024		R	-01 R-	02							
3/31/2024											
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

Entry			
	Debit	Credit	
557280 ED WA		√ 11,422,907	Deferred Power Supply Expense
186280 ED WA	11,422,90	7✓	Regulatory Asset ERM Deferred Current Year
419600 ED WA		✓ 19,673	Interest Inc Energy Deferrals
186280 ED WA	19,67	3 🗸	Regulatory Asset ERM Deferred Current Year
186280 ED WA	19,67	3 ✓	Regulatory Asset ERM Deferred Current Year

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

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

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2023

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186290

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

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

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 182352

Use new FIT rate from Kaylene

		Balance				Interest		Balance with			
	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296	ł	(2,023,807)	/	84,272	/	23,454,489	23,538,761	25,478,296	1,939,535.00	
2/29/2024			R	<mark>-03</mark>							
3/31/2024											
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

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

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186295

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)	/	(215,682)	/	(12,996)	/	(3,880,816)	(3,893,812)	(3,665,134)	228,678.00	
2/29/2024			R	<mark>-04</mark>							
3/31/2024											
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

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

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

1 55	/ASHINGTON ACTUALS													
1 55	ASHINGTON ACTUALS													
2 44		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	55 Purchased Power	\$54,594,024	\$54,594,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0 50	47 Sale for Resale	(\$33,943,259)	(\$33,943,259)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 50	01 Thermal Fuel	\$4,419,464	\$4,419,464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 54	47 CT Fuel	\$21,574,355	\$21,574,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 45	56 Transmission Revenue	(\$3,351,823)	(\$3,351,823)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 56	35 Transmission Expense	\$1,782,206	\$1,782,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
_	57 Broker Fees	\$16,942	\$16,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 <u>A</u>	djusted Actual Net Expense	\$45,091,909	\$45,091,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9 55	55 Purchased Power	\$10,909,605	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
10 44	47 Sale for Resale	(\$11,577,159)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
11 50	01 Thermal Fuel	\$3,236,256	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
12 54	47 CT Fuel	\$13,985,651	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
13 45	56 Transmission Revenue	(\$2,186,051)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
14 56	65 Transmission Expense	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
15 5 5	57 Broker Fees - Other Expenses	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
16 45	56 Other Revenue	(\$517,006)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
17 Se	ettlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 A	uthorized Net Expense	\$15,389,565	\$15,389,565	\$16,824,174	\$13,025,869	\$7,353,377	\$4,103,436	\$4,196,953	(\$2,178,939)	\$7,951,735	\$5,364,760	\$10,672,809	\$13,001,452	\$12,137,183
19 <u>A</u>	ctual - Authorized Net Expense	\$29,702,344	\$29,702,344 🗸											
20 R	esource Optimization - Subtotal	\$3,021,411	\$3,021,411 🗸											
21 A	djusted Net Expense	\$32,723,755	\$32,723,755 🗸	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 W	/ashington 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%
	/ashington Share	,	\$21,447,149 🗸	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	/ashington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	/A Retail Revenue Adjustment		./	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ψ0	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
) Surcharge (-) Rebate	(\$2,088,363)	(\$2,088,363) R-	05										
	et Power Cost (+) Surcharge (-)	\$19,358,786	\$19,358,786 🗸											
26 R	ebate		· · · · v											
28 <u>C</u>	umulative Balance		\$19,358,786											
input 1	10,000,000 and up	90% 90%	\$9,358,786											
	•													
input	4,000,000 to \$10M	50% 75%	\$6,000,000											
input	0 to \$4M	0% 0%	\$4,000,000											
	check #-should be zero	S R	\$0											
Deferral	Amount, Cumulative (Customer)		\$11,422,907 🗸											
Deferral	Amount, Monthly Entry		\$11,422,907	02										
Acct 55	7280 Entry; (+) Rebate, (-) Surcharge	(\$11,422,907)	(\$11,422,907)	02										
Compa	ny Band Gross Margin Impact, ative		\$7,935,879 🗸											

Line															
No.		_	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	555 PURCHASED POWER	_													
1	Short-Term Purchases		\$42,263,479	\$42,263,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice) Douglas County PUD (Wells Settlement)		\$3,096,183 \$520	\$3,096,183 \$520	\$0 \$0	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4	Douglas County PUD (Wells)		\$85,337	\$85,337	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
	Grant County PUD (Priest Rapids/Wanapum)		\$2,880,764	\$2,880,764	\$0	\$0 \$0	\$ 0	\$0	\$0 \$0	\$ 0	\$ 0	\$0	\$ 0	\$0 \$0	\$ 0
6	Bonneville Power Admin. (WNP-3) ¹		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake		\$984	\$984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Small Power		\$112,666	\$112,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$219,393	\$219,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	, ,		\$613,308	\$613,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		ist	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0
	Rathdrum Power, LLC (Lancaster PPA) Palouse Wind		\$2,591,265 \$1,909,342	\$2,591,265 \$1,909,342	\$0 \$0	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$ 0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
			\$748,437	\$748,437	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	WPM Ancillary Services		\$214,330	\$214,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals		(\$141,984)	(\$141,984)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power		\$54,594,024	\$54,594,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(1) Effective November, 2008, WNP-3 purchase 555 PURCHASED POWER	expense h	as been adjuste	d to reflect the mid	-point price, pe	r Settlement Agı	reement, Cause	No. U-86-99							
	335 FORGINGED FOWER	555000	\$48,020,819	\$48,020,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555550	(\$141,984)	(\$141,984)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555700	\$2,685,047	\$2,685,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555710	\$214,330	\$214,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555740	\$3,819,340 (\$3,528)	\$3,819,340 (\$3,528)	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WNP3 N	Mid Point	\$0	(ψ3,320) γ	-	-	-	-	-	-	-	-	-	-	-
		_	\$54,594,024	\$54,594,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE														
			(\$24,625,315)	(\$24,625,315)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale		(\$998,949)	(\$998,949)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sovereign Power/Kaiser Load Following Pend Oreille DES		(\$13,126) (\$49,403)	(\$13,126) (\$49,403)	\$0 \$0	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0
	Merchant Ancillary Services		(\$8,256,466)	(\$8,256,466)	\$0	\$0	\$0	\$0	\$0	\$0	φυ	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale		(\$33,943,259)	(\$33,943,259)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE														
		447000	(\$24,238,221)	(\$24,238,221)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	447400	\$248,812	\$248,812 🗸	20	**	•	**	40	**	•	•	***	•	
		447100	\$9,312,840	\$9,312,840	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		447150 447700	(\$9,696,911) (\$605,137)	(\$9,696,911) (\$605,137)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		447710	(\$214,330)	(\$214,330)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		447720	(\$8,256,466)	(\$8,256,466)	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
		447740	(\$493,846)	(\$493,846)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
			(\$33,943,259)	(\$33,943,259)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	501 FUEL-DOLLARS														
25	Kettle Falls Wood-501110		\$1,116,200	\$1,116,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Kettle Falls Gas-501120		\$2,321	\$2,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Colstrip Coal-501140		\$3,269,730	\$3,269,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Colstrip Oil-501160		\$31,213	\$31,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense		\$4,419,464	\$4,419,464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2024 WA ID Actual Deferrals - 2/7/2024

Line														
<u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	501 FUEL-TONS													
30		56,818	56,818	-	-	-	-	-	-	-	-	-	-	-
31	Colstrip	93,761	93,761	-	-	-	-	-	-	-	-	-	-	-
32	501 FUEL-COST PER TON Kettle Falls	aad	\$19.65											
33		wood coal	\$19.65 \$34.87											
33	Colstip	Coai	φ34.07											
	547 FUEL													
34		\$2,817	\$2,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Boulder Park-547216	\$479,532	\$479,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		\$267,844	\$267,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	, , ,	\$8,048,513	\$8,048,513	\$0	\$0 \$0	\$0 *0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 ©0	\$0 \$0	\$0 ©0	\$0 \$0
38 39	Rathdrum CT-547310	\$6,690,143 \$6,085,506	\$6,690,143 \$6,085,506	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Total 547 Fuel Expense	\$21,574,355	\$21,574,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total 547 Fuel Expense	\$21,574,355	\$21,574,355	40	\$ 0	40	\$ 0	40	40	φU	40	40	40	φυ
41	TOTAL NET EXPENSE	\$46,644,584	\$46,644,584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			000404	000400	000400	000404	000405	000400	000407	000400	000400	000440	000444	000440
	456 TRANSMISSION REVENUE		202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
42		(\$2,753,922)	(\$2,753,922)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	•	(\$214,330)	(\$214,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	· ·	(\$10,063)	(\$10,063)	\$0 \$ 0	\$0 \$0	\$0 \$ 0	\$0 \$ 0	\$0 \$0	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$0	\$0 *C	\$0 \$0
	456705 ED AN - Low Voltage	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
-	Total 456 Transmission Revenue	(\$3,351,823)	(\$3,351,823)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total 400 Transmission Nevende	(\$5,551,625)	(40,001,020)	Ψ0	Ψ0	Ψ0	Ψ	Ψ0	Ψ0	Ψ0	Ψ0	Ψ0	Ψ	
	565 TRANSMISSION EXPENSE													
53	565000 ED AN	\$1,777,670	\$1,777,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$1,782,206	\$1,782,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	557 Busham & Balata d Fairs													
57	557 Broker & Related Fees 557170 ED AN	\$10,811	\$10,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$10,811	\$10,611	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
59	557165 ED AN	\$2,234	\$2,234	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
60		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	557018 ED AN	\$3,897	\$3,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$16,942	\$16,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Purchases and Sales				<u> </u>						<u> </u>	<u> </u>		
63	· · · · · · · · · · · · · · · · · · ·	\$3,443,708	\$3,443,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Econ Dispatch-557150	(\$3,026,977)	(\$3,026,977)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	•	\$774,329	\$774,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Gas Bookouts-557711	(\$774,329)	(\$774,329)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67		\$2,611,710	\$2,611,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel Dispatch 456015	\$550,289	\$550,289	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ***	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 *0	\$0 ©0	\$0 \$0
	Fuel Dispatch-456015 Other Elec Rev - Extraction Plant Cr - 456018	(\$1,442,383) (\$33,455)	(\$1,442,383) (\$33,455)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Other Elec Rev - Extraction Plant Gr - 456018 Other Elec Rev - Specified Source - 456019	(\$33,455) \$0	(\$33,455) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Intraco Thermal Gas-456730	(\$1,698,345)	(\$1,698,345)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Fuel Bookouts-456711	\$525,541	\$525,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel Bookouts-456720	(\$525,541)	(\$525,541)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Other Purchases and Sales Subtotal	\$404,547	\$404,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Misc. Power Exp. Subtotal	\$2,616,750	\$2,616,750											

Line													
No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80 Wind REC Subtotal	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
84 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$3,021,411	\$3,021,411 🗸											
86 Adjusted Actual Net Expense	\$48,113,320	\$48,113,320											

2024 WA ID Actual Deferrals - 2/7/2024 4

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	689,126 ✓	-	-	-	-	-	-	-	-	-	-	-	689,126
Deduct Prior Month Unbilled	(257,615)	-	-	-	-	-	-	-	-	-	-	-	(257,615)
Add Current Month Unbilled	260,999 🗸	-	-	-	-	-	-	-	-	-	-	-	260,999
Total Retail Sales	692,510✓	-	-	-	-	-	-	-	-	-	-	-	692,510
Test Year Retail Sales	525,841 √	468,209	497,280	424,008	430,810	426,095	482,343	496,837	422,137	448,917	469,061	544,515	525,841
Difference from Test Year	166,669 🗸												166,669
Production Rate - \$/MWh	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	
Total Revenue Credit - \$	\$2,088,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,088,363

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18		<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024)		\$ 12,406.30 26,262.83											
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue =Mwh X Customer Sales Amt (\$52.71) =Value of Power (Powerdex Price) =REC Sales (\$0) for 2024		48,967.59 \$248,812 -	\$0 -	\$0 -	\$0 -								
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication		657,426.10 513,030.82 210,485.37											
		1,380,942.29	-	-	-	-	-	-	-	-	-	-	-
Revenue Customer Sales Market Value Total	\$297,780	\$48,968 \$248,812 \$297,780	\$0 \$0 \$0	- - -	- - -								
Expense PPA Purchase Power Supply Rate Credit		\$39,901 \$26,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration Integration Program Administration (Actual Charges) 02806591		\$12,406 \$3,528	\$0 \$0	\$0 \$0	\$0 \$0								
Total	\$82,098	\$82,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Margin	\$215,682	\$215,682 V	* \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Page 1 of 2 Run Date: Feb 6, 2024

For Internal Use Only

Conversion Factor

0.956069 Conversion Factor

2,023,806.98 R-03

182352 ERM Amortizing - Journal

Current Month Journal Entry

Jurisdiction: WA ✓

Revenue Class		Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
0	1	01 RESIDENTIAL	2800	01	032	142,844	\$24,730
		01 RESIDENTIAL	2800	01	012	3,233,852	\$499,134
		01 RESIDENTIAL	2800	01	001	112,875,440	\$12,158,97
		01 RESIDENTIAL	2800	01	022	1,341,586	\$154,58
1 - Summary						117,593,722	\$12,837,42
2	:1	21 FIRM COMMERCIAL	2800	21	025	23,881,119	\$2,359,47
		21 FIRM COMMERCIAL	2800	21	021	39,434,786	\$4,228,05
		21 FIRM COMMERCIAL	2800	21	031	1,323,915	\$158,76
		21 FIRM COMMERCIAL	2800	21	011	22,816,918	\$3,277,500
1 - Summary						87,456,738	\$10,023,79
3	1	31 FIRM-INDUSTRIAL	2800	31	0251	23,010,326	\$1,373,95
		31 FIRM- INDUSTRIAL	2800	31	031	325,460	\$38,67
		31 FIRM- INDUSTRIAL	2800	31	021	2,946,120	\$304,76
		31 FIRM-INDUSTRIAL	2800	31	025	29,468,325	\$2,184,46
		31 FIRM- INDUSTRIAL	2800	31	011	198,709	\$27,64
1 - Summary						55,948,941	\$3,929,500
/A - Summary						260,999,401	✓ \$26,790,71
verall - Summary						447,234,746	\$42,342,26

Unbilled Calc Workbook <



Revenue By Revenue Class

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: WA✓

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202401 🗸	ED 🗸	01	01 RESIDENTIAL	295,849	389,653,020	44,623,342	295,849	389,653,020	44,623,342
	·	21	21 FIRM COMMERCIAL	31,566	226,772,089	27,790,343	31,566	226,772,089	27,790,343
	31 31 FIRM- INDUSTRIAL		342	70,313,336	5,363,522	342	70,313,336	5,363,522	
		39	39 FIRM-PUMPING-IRRIGATION ONLY	632	287,496	44,668	632	287,496	44,668
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	486	874,279	454,971	486	874,279	454,971
	80 80 INTERDEPARTMENT REVENUE		105	1,226,054	146,014	105	1,226,054	146,014	
		83	83 MISC-SERVICE REVENUE SNP	0	0	5,160	0	0	5,160
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	39,186	0	0	39,186
		OD	OD Other Electric Direct	0	0	6,700	0	0	6,700
	ED - Sum	mary		328,980	689,126,274	78,473,906	328,980	689,126,274	78,473,906
202401 - Summary				328,980	689,126,274	78,473,906	328,980	689,126,274	78,473,906
Overall - Summary				328,980	689,126,274	√ 78,473,906	328,980	689,126,274	78,473,906

Page 2 of 4 Run Date: Feb 6, 2024

For Internal Use Only

Billed Sales - Calc Workbook ✓

Avista				Hourly Data	
DAY	HOUR				
Element Key>		27096	27120	27157	
Short Name>		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost	
1/29/2024	H19	0	•	0	
1/29/2024		0		0	
1/29/2024		0		0	
1/29/2024		0		0	
1/29/2024		0		0	
1/29/2024		0		0	
1/30/2024		0		0	
1/30/2024		0		0	
1/30/2024		0		0	
1/30/2024		0		0	
1/30/2024	H05	0		0	
1/30/2024	H06	0		0	
1/30/2024	H07	0		0	
1/30/2024	H08	0		0	
1/30/2024	H09	0		0	
1/30/2024	H10	1		0	
1/30/2024	H11	3		0	
1/30/2024		5		0	
1/30/2024		4		0	
1/30/2024		2		0	
1/30/2024		1		0	
1/30/2024		1		0	
1/30/2024		1		0	
				0	
1/30/2024		0			
1/30/2024		0		0	
1/30/2024		0		0	
1/30/2024		0		0	
1/30/2024		0		0	
1/30/2024		0		0	
1/30/2024	H24	0		0	
1/31/2024	H01	0		0	
1/31/2024	H02	0		0	
1/31/2024	H03	0		0	
1/31/2024	H04	0		0	
1/31/2024	H05	0		0	
1/31/2024	H06	0		0	
1/31/2024	H07	0		0	
1/31/2024	H08	0		0	
1/31/2024	H09	1		0	
1/31/2024	H10	2		0	
1/31/2024	H11	2		0	
1/31/2024		3		0	
1/31/2024		4		0	
1/31/2024		2		0	
1/31/2024		1		0	
1/31/2024		1		0	
1/31/2024		0		0	
1/31/2024		0		0	
1/31/2024				0	
1/31/2024		0			
		0		0	
1/31/2024		0		0	
1/31/2024		0		0	
1/31/2024		0		0	
1/31/2024	H24	0	•	0	
		929		242,990.96	
			-		Powerdex Accrual 🗸
				\$ 248,811.96	✓
			L		

Avista Corporation Journal Entry

Journal: NSJ009 - 481-WA ERM Adj

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 02/12/2024 4:26 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 02/12/2024 4:27 PM

Category: NSJ Approved by:
Currency: USD

Approved for Entry

O2/12/24

O2/12/24

Date

2/12/24

Date

2/12/24

Date

Corporate Accounting use Only

Effective Date: 202401 ✓

Effective Date: 202401

Avista Corporation Journal Entry

Journal: NSJ009 - 481-WA ERM Adj

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 02/12/2024 4:26 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 02/12/2024 4:27 PM

Category: NSJ Approved by:

Currency: USD

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

Explanation:

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

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

Changes Semiannually on January 1 and July 1

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

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

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June. Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522 v	(15,827,522)	12,654,999	V	21,794	/	12,654,999	12,676,793	11,442,580	(1,234,213.00)	
2/29/2024			R	-01							
3/31/2024											
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

Revised Entry 🗸

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

Variance to be adjusted on NSJ

Entry		
	Debit Cre	dit
557280 ED WA		1,232,092 √ Deferred Power Supply Expense
186280 ED WA	1,232,092✓	Regulatory Asset ERM Deferred Current Year
419600 ED WA		2,121 √Interest Inc Energy Deferrals
186280 ED WA	2,121 ✓	Regulatory Asset ERM Deferred Current Year

Original Entry 🗸

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

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 182352

Use new FIT rate from Kaylene

		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296	V	(1,702,348)	✓	84,826	✓	23,775,948	23,860,774	23,538,761	(322,013.00)	
2/29/2024				R-02							
3/31/2024			1								
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

Revised Entry

Dehit	Credit

182352 ED WA 1,702,348 WA ERM Deferral-Approved for Rebate

557290 ED WA 1,702,348 WA ERM Amortization

84,826 Interest Income Energy Deferrals 419600 ED WA

182352 ED WA WA ERM Deferral-Approved for Rebate 84,826

Variance to be adjusted on NSJ

Credit Debit

182352 ED WA WA ERM Deferral-Approved for Rebate 321,459 🗸

321,459 ✓WA ERM Amortization 557290 ED WA

419600 ED WA 554√Interest Income Energy Deferrals 182352 ED WA 554 ✓ WA ERM Deferral-Approved for Rebate Original Entry 🗸

Debit

182352 ED WA 2,023,807 WA ERM Deferral-Approved for Rebate

557290 ED WA WA ERM Amortization 2,023,807

419600 ED WA 84,272 Interest Income Energy Deferrals 182352 ED WA 84,272 WA ERM Deferral-Approved for Rebate

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

No.	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$55,222,201	\$54,594,024	\$628,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$34,165,729)	(\$33,943,259)	(\$222,470)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$4,419,464	\$4,419,464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$21,574,355	\$21,574,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$3,351,823)	(\$3,351,823)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,782,206	\$1,782,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$16,942	\$16,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$45,091,909	\$45,091,909	\$405,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$10,909,605	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
	447 Sale for Resale	(\$11,577,159)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
	501 Thermal Fuel	\$3,236,256	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
	547 CT Fuel	\$13,985,651	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
	456 Transmission Revenue	(\$2,186,051)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
	565 Transmission Expense	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
	557 Broker Fees - Other Expenses	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
	456 Other Revenue	(\$517,006)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Authorized Net Expense	\$15,389,565	\$15,389,565	\$16,824,174	\$13,025,869	\$7,353,377	\$4,103,436	\$4,196,953	(\$2,178,939)	\$7,951,735	\$5,364,760	\$10,672,809	\$13,001,452	\$12,137,183
19	Actual - Authorized Net Expense	\$29,702,344	\$29,702,344	(\$16,418,467)										
20	Resource Optimization - Subtotal	\$3,021,411	\$3,021,411	\$0										
21	Adjusted Net Expense	\$32,723,755	\$32,723,755	(\$16,418,467)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share		\$21,447,149 🗸	(\$10,760,663)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$719,372)	(\$719,372) R-	03										
26	Net Power Cost (+) Surcharge (-) Rebate	\$20,727,777	\$20,727,777 🗸	#VALUE!										
28	Cumulative Balance		\$20,727,777 🗸	#VALUE!										
input	10,000,000 and up	90% 90%	\$10,727,777	#VALUE!										
	•													
input	4,000,000 to \$10M	50% 75%	\$6,000,000	#VALUE!										
input	0 to \$4M	0% 0%	\$4,000,000	#VALUE!										
	check #-should be zero	S R	\$0	#VALUE!										
Defe	rral Amount, Cumulative (Customer)		\$12,654,999	#VALUE!										
Defe	rral Amount, Monthly Entry		\$12,654,999	01 VALUE!										
Acct	557280 Entry; (+) Rebate, (-) Surcharge	(\$12,654,999)	(\$12,654,999)											
	pany Band Gross Margin Impact, ulative		\$8,072,778 🗸	#VALUE!										

Line															
No.		_	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	555 PURCHASED POWER														
1	Short-Term Purchases		\$42,891,656	\$42,263,479	\$628,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 3	Chelan County PUD (Rocky Reach Slice) Douglas County PUD (Wells Settlement)		\$3,096,183 \$520	\$3,096,183 \$520	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4	Douglas County PUD (Wells)		\$85,337	\$85,337	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Grant County PUD (Priest Rapids/Wanapum)		\$2,880,764	\$2,880,764	\$ 0	\$0 \$0	\$ 0	\$0	\$0 \$0	\$0 \$0	\$ 0	\$ 0	\$ 0	\$0 \$0	\$ 0
6	Bonneville Power Admin. (WNP-3) ¹		\$0	Ψ <u>2,000,704</u>	φ0 \$ 0	ψ0 © Ω	\$0	ΨO © O	φ0 \$ 0	Φ0	φ0 © Ω	φ0 © 0	φ0 ¢ 0	\$0	\$0
7	Inland Power & Light - Deer Lake		\$984	\$984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Small Power		\$112,666	\$112,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Stimson Lumber		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver		\$219,393	\$219,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy		\$613,308	\$613,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation D	Dist	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Rathdrum Power, LLC (Lancaster PPA)		\$2,591,265	\$2,591,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Palouse Wind		\$1,909,342	\$1,909,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	·		\$748,437	\$748,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WPM Ancillary Services		\$214,330	\$214,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals		(\$141,984)	(\$141,984)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power		\$55,222,201	\$54,594,024	\$628,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(1) Effective November, 2008, WNP-3 purchase 555 PURCHASED POWER	e expense h	nas been adjuste	d to reflect the mid	l-point price, pe	r Settlement Ag	reement, Cause	No. U-86-99							
		555000	\$48,020,819	\$48,020,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555550	(\$141,984)	(\$141,984)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555700	\$2,685,047	\$2,685,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555710	\$214,330	\$214,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555740	\$4,447,517 (\$3,528)	\$3,819,340	\$628,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WND3	Mid Point	(\$3,326)	(\$3,528)	-	-		-	-						_
	Will o	wiid i oiiit_	\$55,222,201	\$54,594,024	\$628,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			, , , .	, , , , , ,	, , ,	, -	•		• •	•	• •	•	• •	•	•
	447 SALES FOR RESALE														
19	Short-Term Sales		(\$24,847,785)	(\$24,625,315)	(\$222,470)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale		(\$998,949)	(\$998,949)	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0
	Sovereign Power/Kaiser Load Following		(\$13,126)	(\$13,126)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Pend Oreille DES		(\$49,403)	(\$49,403)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Merchant Ancillary Services		(\$8,256,466)	(\$8,256,466)	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale		(\$34,165,729)	(\$33,943,259)	(\$222,470)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total 447 Sales for Resale		(\$34,103,729)	(\$33,943,239)	(\$222,470)	40	40	φυ	φυ	Ψ0	φ0	Ψ0	φ0	40	φ0
	447.041.50.500.05041.5														
	447 SALES FOR RESALE	447000	(\$24,238,221)	(\$24,238,221)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Solast Congretion Prized at Dowardov	447000	\$248,812	\$248,812	\$ 0	φu	\$0	φU	20	\$0	\$0	\$0	φU	\$0	φu
	Solar Select Generation Priced at Powerdex	447100	\$9,312,840	\$9,312,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		447150	(\$9,696,911)	(\$9,696,911)	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
		447700	(\$605,137)	(\$605,137)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		447710	(\$214,330)	(\$214,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		447720	(\$8,256,466)	(\$8,256,466)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		447740	(\$716,316)	(\$493,846)	(\$222,470)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
			(\$34,165,729)	(\$33,943,259)	(\$222,470)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	501 FUEL-DOLLARS		04 440 000	0.1.1.1.0.0 5.5			•								
	Kettle Falls Wood-501110		\$1,116,200	\$1,116,200	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 *0	\$0 \$0	\$0 \$0	\$0 \$0
	Kettle Falls Gas-501120		\$2,321 \$3,269,730	\$2,321	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 •0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Colstrip Coal-501140 Colstrip Oil-501160		\$3,269,730 \$31,213	\$3,269,730 \$31,213	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Total 501 Fuel Expense		\$4,419,464	\$4,419,464	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0

2024 WA ID Actual Deferrals - v2 - 2/12/2024

Line <u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	501 FUEL-TONS					740				, g	- COP 2 .			
30	Kettle Falls	56,818	56,818	_		_	_							_
	Colstrip	93,761	93,761	-	-	-	-	-	-	-	-	-	-	-
	501 FUEL-COST PER TON													
32	Kettle Falls	wood	\$19.65											
33	Colstrip	coal	\$34.87											
	547 FUE!													
3/	547 FUEL NE CT Gas/Oil-547213	\$2,817	\$2,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Boulder Park-547216	\$479,532	\$479,532	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Kettle Falls CT-547211	\$267,844	\$267,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Coyote Springs2-547610	\$8,048,513	\$8,048,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lancaster-547312	\$6,690,143	\$6,690,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Rathdrum CT-547310	\$6,085,506	\$6,085,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Total 547 Fuel Expense	\$21,574,355	\$21,574,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$47,050,291	\$46,644,584	\$405,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			202404	202402	202402	202404	202425	202400	202467	202402	202422	202462	202444	202442
	456 TRANSMISSION REVENUE		202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
42	456100 ED AN	(\$2,753,922)	(\$2,753,922)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456030 ED AN - Clearwater Trans	(\$137,500) (\$214,330)	(\$137,500)	\$0 \$0										
49	456130 ED AN - Ancillary Services Revenue 456017 ED AN - Low Voltage	(\$10,063)	(\$214,330) (\$10,063)	\$0 \$0										
	456700 ED WA - Low Voltage	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456705 ED AN - Low Voltage	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$3,351,823)	(\$3,351,823)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	565 TRANSMISSION EXPENSE	64 777 070	64 777 070	***	40	***	40	**		***	60	.	40	**
53 54	565000 ED AN 565312 ED AN	\$1,777,670 \$0	\$1,777,670 \$0	\$0 \$0										
	565710 ED AN	\$4,536	\$4,536	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
	Total 565 Transmission Expense	\$1,782,206	\$1,782,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	· · · · · · · · · · · · · · · · · · ·													
	557 Broker & Related Fees													
	557170 ED AN	\$10,811	\$10,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	557172 ED AN 557165 ED AN	\$0 \$2,234	\$0 \$2,234	\$0 \$0										
	557167 ED AN	\$2,234	\$2,234	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
	557018 ED AN	\$3,897	\$3,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$16,942	\$16,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Purchases and Sales													
63	Econ Dispatch-557010	\$3,443,708	\$3,443,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Econ Dispatch-557150	(\$3,026,977)	(\$3,026,977)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557700	\$774,329	\$774,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Gas Bookouts-557711	(\$774,329)	(\$774,329)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Intraco Thermal Gas-557730	\$2,611,710	\$2,611,710	\$0 \$0										
	Fuel DispatchFin -456010 Fuel Dispatch-456015	\$550,289 (\$1,442,383)	\$550,289 (\$1,442,383)	\$0 \$0										
	Other Elec Rev - Extraction Plant Cr - 456018	(\$33,455)	(\$33,455)	\$0 \$0										
	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Intraco Thermal Gas-456730	(\$1,698,345)	(\$1,698,345)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel Bookouts-456711	\$525,541	\$525,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel Bookouts-456720	(\$525,541)	(\$525,541)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
/5	Other Purchases and Sales Subtotal	\$404,547	\$404,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0_
	Misc. Power Exp. Actual-337 100 ED AIV		\$2,616,750	\$0 \$0	υψ	Ψ	φυ	UĢ	υψ	ΨΟ	φυ	ΨΟ	ΨΟ	ΨΟ
_ , ,	inios. i onoi Exp. oubtotai	\$2,616,750	Ψ2,010,730	ΨŪ										

Line													
<u>No.</u>	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80 Wind REC Subtotal	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
84 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$3,021,411	\$3,021,411	\$0										
86 Adjusted Actual Net Expense	\$48,519,027	\$48,113,320	\$405,707										

2024 WA ID Actual Deferrals - v2 - 2/12/2024 4

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869 √	-	-	-	-	-	-	-	-	-	-	-	579,869
Deduct Prior Month Unbilled	(257,615)	' -	-	-	-	-	-	-	-	-	-	-	(257,615)
Add Current Month Unbilled	260,999 🗸	-	-	-	-	-	-	-	-	-	-	-	260,999
Total Retail Sales	583,253 ✓	-	-	-	-	-	-	-	-	-	-	-	583,253
Test Year Retail Sales	525,841 ✓	468,209	497,280	424,008	430,810	426,095	482,343	496,837	422,137	448,917	469,061	544,515	525,841
Difference from Test Year	57,412 ✓												57,412
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 - \$	\$719,372 R-	03 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$719,372



Revenue By Revenue Class

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: WA V

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

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Billed Sales - Calc Workbook - Input Tab

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

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Conversion Factor

0.956069 Conversion Factor

182352 ERM Amortizing - Journal

Hossack, Jennifer

From: Hunt, Jenny

Sent: Monday, February 12, 2024 4:22 PM

To: Hossack, Jennifer Cc: Kennedy, Megan

Subject:RE: ERM PCA CorrectionAttachments:ERM PCA Tax Entry.xlsx

Hi Jenn,

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

PCA Tax Entry:				
283380 ADFIT PCA	ED	ID	(371,818.65)	997007 - Idaho PCA - ED ID
410100 DFIT EXPENS	SE DR ED	ID	371,818.65	997007 - Idaho PCA - ED ID
ERM Tax Entry:				
283280 ADFIT ERM	ED	WA	(326,245.71)	997043 - WA ERM - ED WA
410100 DFIT EXPENS	SE DR ED	WA	326,245.71	997043 - WA ERM - ED WA
283280 ADFIT ERM	ED	WA	(561.75)	WA ERM Interest - ED WA
411200 DFIT EXP-NO	NOPER (CR) ZZ	ZZ	561.75	WA ERM Interest - ED WA

From: Hossack, Jennifer < Jennifer. Hossack@avistacorp.com>

Sent: Monday, February 12, 2024 2:40 PM **To:** Hunt, Jenny < Jenny. Hunt@avistacorp.com>

Cc: Kennedy, Megan < Megan. Kennedy@avistacorp.com>

Subject: RE: ERM PCA Correction

Thank you. I will add now.

From: Hunt, Jenny < Jenny.Hunt@avistacorp.com>

Sent: Monday, February 12, 2024 2:19 PM

To: Hossack, Jennifer < Jennifer. Hossack@avistacorp.com >

Avista Corporation Journal Entry

NSJ001 - WA ERM Adjustment Journal:

Team: Resource Accounting

 \mathbf{C}

Category: NSJ

Currency: USD

Type:

Effective Date: 202401 ✓ Last Saved by: Jennifer Hossack

Last Update: 01/30/2024 3:55 PM

Approval Requested: 01/31/2024 11:04 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓ 1,688.00 Deferred Power Supply Expense
20	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1,688.00 🗸	0.00 Regulatory Asset ERM Deferred Current Year
30	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 37.00 Interest Inc Energy Deferrals
40	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	37.00 ✓	0.00 Regulatory Asset ERM Deferred Current Year

Submitted by:

Approved by:

Jennifer Hossack

1,725.00 **Totals:** 1,725.00

Explanation:

June 2023, Treasury made a late entry that hit margin. As a result, the deferral amt recorded on June DJ481 didn't pick up this balance. This is an adjustment to pick up that difference.

Prepared by Jennifer Hossack

Date 1/31/24 Date

Approved for Entry Corporate Accounting use Only Date

2/6/24

01/31/24

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%

YTD BALANCES WITH ADJUSTMENT ✓

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	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	
											Amount recorded in June did not pick up late
											Treasury entry resulting in a difference of \$1,688
				© ✓							between the calculation workbook and the GL.
6/30/2023	, , .		(1,744,111)	•	10,776		2,545,231	2,648,931	2,647,240	(1,691.00)	Correction made to GL in Jan. 2024.
7/31/2023	2,648,931		3,587,341		14,810		6,236,272	6,251,082	6,249,386	(1,696.00)	
8/31/2023	6,236,272		6,147,789		31,037		12,384,061	12,429,908	12,428,207	(1,701.00)	
9/30/2023	12,384,061		(2,208,311)		37,604		10,175,750	10,259,201	10,257,494	(1,707.00)	
10/31/2023	10,175,750		446,346		34,667		10,622,096	10,740,214	10,738,501	(1,713.00)	
11/30/2023	10,622,096		1,609,554		38,094		12,231,650	12,387,862	12,386,143	(1,719.00)	
12/31/2023	12,231,650		3,393,227		46,433		15,624,877	15,827,522	15,825,797	(1,725.00)	



True-up Entry 🗸				•
· ·	Debit	Credit		
557280 ED WA			√ 1,688	Deferred Power Supply Expense
186280 ED WA		1,688 🗸		Regulatory Asset ERM Deferred Current Year
419600 ED WA			√ 37	Interest Inc Energy Deferrals
186280 ED WA		37 🗸	· -	Regulatory Asset ERM Deferred Current Year
		•		

Changes Semiannually on January 1 and July 1

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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%

YTD BALANCES PRIOR TO ADJ ✓

Account 186280

Month Ending	Beg. Balance		Deferral - Sur./(Reb.)	Adjustments	Interest		End Balance before interest	Balance with	GLW Balance	Check	Adjustment Notes
12/31/2022		Hansiei	Sur./(IXeb.)	Aujustinents	IIIterest	Aujustinents	before interest	IIIIeiesi	38,105,837	CHECK	Adjustifient Notes
1/31/2023		(00.405.007)	070.404		4.004		070 404	077.400		0.00	
	,,	(38,105,837)	'		1,381		876,101	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	
											Need to follow up with Carly on the entry that
6/30/2023	4,289,342		(1,745,799)		10,773		2,543,543	2,647,240	2,647,240	0.00	changed this value - related to broker fees
7/31/2023	2,647,240		3,587,341		14,805		6,234,581	6,249,386	6,249,386	0.00	
8/31/2023	6,234,581		6,147,789		31,032		12,382,370	12,428,207	12,428,207	0.00	
9/30/2023	12,382,370		(2,208,311)		37,598		10,174,059	10,257,494	10,257,494	0.00	
10/31/2023	10,174,059		446,346		34,661		10,620,405	10,738,501	10,738,501	0.00	
11/30/2023	10,620,405		1,609,554		38,088		12,229,959	12,386,143	12,386,143	0.00	
12/31/2023	12,229,959		3,393,227		46,427		15,623,186	15,825,797	15,825,797	0.00	

Recorded: 15,519,489 (B) 🗸

306,308 F

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

Changes Semiannually on January 1 and July 1

Account 186280

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.

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

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

Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.30086%

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GINAL JUNE JOURNAL	

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	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			2,679,353		21,878		8,277,641	8,311,108	8,311,108	0.00	
4/30/2023			4,293,693		32,873		12,571,334	12,637,674	12,637,674	0.00	
5/31/2023			(8,281,992)		26,584		4,289,342	4,382,266	4,382,266	0.00	
6/30/2023			(1,745,799)		10,773		2,543,543	2,647,240	4,382,266	1,735,026.00	
7/31/2023		L		၂ (A)							
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023	1										

Entry			
	Debit	Credit	
557280 ED WA	1,745,799.00	-	Deferred Power Supply Expense
186280 ED WA	-	1,745,799.00	Regulatory Asset ERM Deferred Current Year
419600 ED WA		10,773	Interest Inc Energy Deferrals
186280 ED WA	10,773	-	Regulatory Asset ERM Deferred Current Year

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Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

					WAS	SHING I ON POV	VER COST DE	EKKALS						
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	\$98,349,616	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$1,537,650	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$119,907,490)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$1,506,461)	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$20,016,173	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$0	\$0	\$0	\$0	\$0	\$0
	547 CT Fuel	\$42,497,702	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$0	\$0	\$0	\$0	\$0	\$0
	456 Transmission Revenue	(\$17,276,460)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	\$0	\$0	\$0	\$0	\$0	\$0
	565 Transmission Expense	\$10,169,645	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$0	\$0	\$0	\$0	\$0	\$0
-	557 Broker Fees	\$1,529,227	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$115,365	\$0	\$0	\$0	\$0	\$0	\$(
8	Adjusted Actual Net Expense	\$35,378,413	(\$1,056,977)	\$19,897,825	\$15,185,883	\$12,466,439	(\$11,649,139)	\$503,193	\$31,189	\$0	\$0	\$0	\$0	\$0
		Total through												
-	AUTHORIZED NET EXPENSE-SYSTEM	June	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	\$61,069,045	\$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	(\$54,249,940)	(\$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	\$15,719,868	\$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
	547 CT Fuel	\$47,147,667	\$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
	456 Transmission Revenue	(\$14,841,919)	(\$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
	565 Transmission Expense	\$8,928,450	\$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
	557 Broker Fees - Other Expenses	\$301,164	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
	456 Other Revenue	(\$3,180,961)	(\$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	\$60,893,374	\$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	(\$25,546,150)	(\$16,446,542)	\$3,073,651	\$2,160,014	\$5,113,062	(\$15,752,575)	(\$3,693,760)	\$2,210,128					
20	December 1	£40.540.000	\$20.0F0.2F0	C 440 445	#0.0E0.070	#2 20C 240	£4.702.000	¢540.007	* 0					
-	Resource Optimization - Subtotal	\$40,516,369	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$0					
21	Adjusted Net Expense	\$14,970,219	\$10,512,817	\$9,483,766	\$4,818,993	\$7,319,281	(\$13,989,485)	(\$3,175,153)	\$2,210,128	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.549
23	Washington Share	\$9,811,482	\$6,890,100	\$6,215,660	\$3,158,368	\$4,797,057	(\$9,168,708)	(\$2,080,995)	\$1,448,518	\$0	\$0	\$0	\$0	\$0
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$724,396)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)						
	Net Power Cost (+) Surcharge (-) Rebate	\$9,087,086	\$5,752,201	\$7,134,786	\$2,977,059	\$4,770,769	(\$9,202,213)	(\$2,345,516)	#VALUE!					
28	Cumulative Balance		\$5,752,201	\$12,886,987	\$15,864,046	\$20,634,815	\$11,432,602	\$9,087,086	#VALUE!					
-	ral Amount, Cumulative (Customer)		\$876,101	\$5,598,288	\$8,277,641	\$12,571,334	\$4,289,342	\$2,543,543	#VALUE!					
	ral Amount, Monthly Entry		\$876,101	\$4,722,187	\$2,679,353	\$4,293,693	(\$8,281,992)	(\$1,745,799)	. /#VALUE!					
	557280 Entry; (+) Rebate, (-) Surcharge	(\$2,543,543)	(\$876,101)	(\$4,722,187)	(\$2,679,353)	(\$4,293,693)	\$8,281,992		#VALUE!					
	pany Band Gross Margin Impact, Ilative		\$4,876,100	\$7,288,699	\$7,586,405	\$8,063,481	\$7,143,260	\$6,543,543	#VALUE!					

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

ne													
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
555 Purchased Power	\$204,355,049	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$14,255,312	\$15,712,538	\$18,840,563	\$13,937,396
447 Sale for Resale	(\$251,528,126)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$25,903,589)	(\$18,891,771)	(\$21,245,654)	(\$18,129,690)
501 Thermal Fuel	\$43,884,574	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$4,195,868	\$4,263,142	\$3,028,895	\$3,763,156	\$3,979,809
547 CT Fuel	\$116,227,145	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$10,398,260	\$9,852,495	\$8,996,101	\$12,524,452	\$14,838,485	\$17,119,650
456 Transmission Revenue	(\$34,648,833)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	(\$2,736,195)	(\$2,685,497)	(\$3,090,713)	(\$2,938,942)	(\$3,195,301)
565 Transmission Expense	\$19,063,435	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$1,498,269	\$1,475,607	\$1,482,065	\$1,402,141	\$1,450,677
557 Broker Fees	\$2,137,976	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$160,270	\$214,465	\$24,546	\$37,511	\$103,333
Adjusted Actual Net Expense	\$99,491,220	(\$1,056,977)	\$19,897,825	\$15,185,883	\$12,466,439	(\$11,649,139)	\$508,344	\$4,917,283	\$17,852,875	\$615,541	\$10,790,012	\$14,697,260	\$15,265,874
AUTHORIZED NET EXPENSE-SYSTEM	YTD	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	\$119,846,405	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
447 Sale for Resale	(\$135,113,308)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
501 Thermal Fuel	\$33,085,298	\$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
547 CT Fuel	\$109,079,221	\$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
456 Transmission Revenue	(\$31,206,344)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
565 Transmission Expense	\$17,856,900	\$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
557 Broker Fees - Other Expenses	\$602,328	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
456 Other Revenue	(\$6,308,126)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Authorized Net Expense	\$107,842,374	\$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
Actual - Authorized Net Expense	(\$8,351,154)	(\$16,446,542)	\$3,073,651	\$2,160,014	\$5,113,062	(\$15,752,575)	(\$3,688,609)	\$7,096,222	\$9,901,140	(\$4,749,219)	\$117,203	\$1,695,808	\$3,128,691
Resource Optimization - Subtotal	\$46,810,130	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$809,212	\$890,798	\$399,237	\$1,637,183	\$2,347,018
Adjusted Net Expense	\$38,458,976	\$10,512,817	\$9,483,766	\$4,818,993	\$7,319,281	(\$13,989,485)	(\$3,170,002)	\$7,306,535	\$10,710,352	(\$3,858,421)	\$516,440	\$3,332,991	\$5,475,709
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%
Washington Share	\$25,206,014	\$6,890,100	\$6,215,660	\$3,158,368	\$4,797,057	(\$9,168,708)	(\$2,077,619)	\$4,788,703	\$7,019,565	(\$2,528,809)	\$338,475	\$2,184,442	\$3,588,780
Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,293,595)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)	(\$398,529)	(\$188,689)	\$75,130	\$157,465	(\$396,048)	\$181,472
Net Power Cost (+) Surcharge (-) Rebate	\$23,912,419	\$5,752,201	\$7,134,786	\$2,977,059	\$4,770,769	(\$9,202,213)	(\$2,342,140)	\$4,390,174	\$6,830,876	(\$2,453,679)	\$495,940	\$1,788,394	\$3,770,252
Cumulative Balance		\$5,752,201	\$12,886,987	\$15,864,046	\$20,634,815	\$11,432,602	\$9,090,462	\$13,480,636	\$20,311,512	\$17,857,833	\$18,353,773	\$20,142,167	\$23,912,419
ut 10,000,000 and up	90% 90%	\$0	\$2,886,987	\$5,864,046	\$10,634,815	\$1,432,602	\$0	\$3,480,636	\$10,311,512	\$7,857,833	\$8,353,773	\$10,142,167	\$13,912,419
•													
4,000,000 to \$10M	50% 75%	\$1,752,201	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$5,090,462	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
it 0 to \$4M	0% 0%	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
check #-should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
erral Amount, Cumulative (Customer)		\$876,101	\$5,598,288	\$8,277,641	\$12,571,334	\$4,289,342	\$2,545,231	\$6,132,572	\$12,280,361	\$10,072,050	\$10,518,396	\$12,127,950	\$15,521,177
erral Amount, Monthly Entry		\$876,101	\$4,722,187	\$2,679,353	\$4,293,693	(\$8,281,992)	(\$1,744,111)	\$3,587,341	\$6,147,789	(\$2,208,311)	\$446,346	\$1,609,554	\$3,393,227
ct 557280 Entry; (+) Rebate, (-) Surcharge	(\$15,521,177)	(\$876,101)	(\$4,722,187)	(\$2,679,353)	(\$4,293,693)	\$8,281,992	\$1,744,111		(\$6,147,789)	\$2,208,311	(\$446,346)	(\$1,609,554)	(\$3,393,227)
mpany Band Gross Margin Impact,		\$4,876,100	\$7,288,699	\$7,586,405	\$8,063,481	\$7,143,260	\$6,545,231	\$7,348,064	\$8,031,151	\$7,785,783	\$7,835,377	\$8,014,217	\$8,391,242

Jennifer Hossack 1/31/2024 10:01 AM

1 Original Recorded A 1, 745, 799. 00 +

2 After Treas Entry C 1, 744, 111. 00 D 1, 688. 00 Total - 2 items

Cumulative

Balance Drilldown	•	ary 31, 2024 at 9:08:31 AM PST							
Account Combination	FERC	FERC Description		vice	Jurisdiction	Debit	Credit	Net	Closing Balance
001.557280.ED.WA.DL 🗸	557280	DEFERRED POWER SUPPLY E	XPENSE ED		WA	12,236,102.00	27,755,591.00	(15,519,489.00)	(15,519,489.00)
					<u>.</u>	12,236,102.00	27,755,591.00	-15,519,489.00	-15,519,489.00

2024 WA ERM Report Page 40 of 325 Printed 03/06/2024 at 3:32 PM

Avista Corporation Journal Entry

Effective Date: 202402 ✓ 481-WA ERM Journal:

Resource Accounting Last Saved by: Last Update: 03/06/2024 3:32 PM Team: Jennifer Hossack

Type: \mathbf{C} Jennifer Hossack Approval Requested: 03/06/2024 3:32 PM Submitted by:

Category: DJ Approved by:

Currency: USD

Explanation:

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

accounting order.

03/06/24

3/6/24 Reviewed by Date

Approved for Entry Corporate Accounting use Only Date

Date

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202402

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 03/06/2024 3:32 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 03/06/2024 3:32 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	6,700,154.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	6,700,154.00 ✓	0.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	32,050.00 ✓	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	32,050.00 ℃ urrent Year ERM Interest Inc (2024)
43	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	54,516.00 ✓ Interest on Pending Balances 186290
44	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	54,516.00 ✓	0.00 Interest on Pending Balances 186290
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,572,914.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,572,914.00 ✓	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	79,185.00√Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	79,185.00 ✓	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	20,354.00 🗸	0.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	20,354.00 √ Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	13,402.00 ✓	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	13,402.00 ✓ Interest Expense on Pending Balance Solar Select
					Totals:	8,472,575.00	8,472,575.00

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0.00	
2/29/2024	12,654,999		(6,700,154)	√	32,050	>	5,954,845	6,008,689	12,676,793	6,668,104.00	
3/31/2024				R-01							
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

Entry:			
	Debit	Credit	
557280 ED WA	6,700	,154 🗸	Deferred Power Supply Expense
186280 ED WA		6,700	,154 √Regulatory Asset ERM Deferred Current Year
419600 ED WA		32	,050 √ Interest Inc Energy Deferrals
186280 ED WA	32	,050 🗸	Regulatory Asset ERM Deferred Current Year
			•

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2023

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186290

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	15,882,038	0.00	
2/29/2024	15,827,522	0			54,516	/	15,827,522	15,936,554	15,882,038	(54,516.00)	
3/31/2024											
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											_

Entry:
Debit Credit
419600 ED WA 54,516√Interest Income on Pending Balance
186290 ED WA 54,516 ✓ Interest Income on Pending Balance

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 182352

Use new FIT rate from Kaylene

7.000uiii 10200		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0.00	
2/29/2024	23,775,948	/	(1,572,914)	\checkmark	79,185	✓	22,203,034	22,367,045	23,860,774	1,493,729.00	
3/31/2024				R-02							
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

Entry: Debit Credit

182352 ED WA 1,572,914 **√**WA ERM Deferral-Approved for Rebate

557290 ED WA 1,572,914 **✓** WA ERM Amortization

419600 ED WA 79,185 ✓Interest Income Energy Deferrals

182352 ED WA 79,185 ✓ WA ERM Deferral-Approved for Rebate

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186295

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0.00	
2/29/2024	(3,880,816)		(20,354)	7	(13,402)	✓	(3,901,170)	(3,927,568)	(3,893,812)	33,756.00	
3/31/2024				R-03							
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

Entry:			
	Debit	Credit	
557175 ED WA		20,354 🗸	Solar Select Deferral
186295 ED WA			20,354√Reg Asset ERM Solar Select
431600 ED WA		13,402 🗸	Interest Expense on Pending Balance
186295 ED WA			13,402 ✓nterest Expense on Pending Balance

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

INO.														
	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$70,570,975	\$54,594,024	\$15,642,839	\$334,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$60,512,978)	(\$33,943,259)	(\$26,569,719)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$8,542,509	\$4,419,464	\$4,123,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$34,191,356	\$21,574,355	\$12,617,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$6,700,619)	(\$3,351,823)	(\$3,348,796)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$3,518,182	\$1,782,206	\$1,735,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$73,771	\$16,942	\$56,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$49,349,084	\$45,091,909	\$4,257,175 🗸	\$334,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$21,904,786	\$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	(\$17,160,928)	(\$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	\$6,114,993	\$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	\$24,022,346	\$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	(\$4,656,510)	(\$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	\$2,976,150	\$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	\$100,388	\$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	(\$1,087,486)	(\$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	\$32,213,739	\$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
	F	, , , , , , , , , , , , , , , , , , , ,	, .,,		, -,,	, ,,-	, , ,	, , ,	(, , -, -, -, -,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	, , , , , , , , , , , , , , , , , , , ,
19	Actual - Authorized Net Expense	\$17,135,345	\$29,702,344	(\$12,566,999)	(\$12,691,757)									
20	Resource Optimization - Subtotal	\$4,872,884	\$3,021,411	\$1,851,473 🗸	\$0									
21	Adjusted Net Expense	\$22,008,229	\$32,723,755	(\$10,715,526)	(\$12,691,757)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share	•	\$21,447,149	(\$7,022,956) 🗸	(\$8,318,178)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,141,032)	(\$719,372)	(\$421,660) R-0	24									
26	Net Power Cost (+) Surcharge (-) Rebate	\$13,283,161	\$20,727,777	(\$7,444,616)										
28	Cumulative Balance		\$20,727,777	\$13,283,161	#VALUE!									
input	10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	#VALUE!									
input	4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	#VALUE!									
input	0 to \$4M	0% 0%	\$4,000,000	\$4,000,000	#VALUE!									
		_		\$0	#VALUE!									
	check #-should be zero	S R	\$0	φU	# */ LOL.									
Deferr	check #-should be zero al Amount, Cumulative (Customer)	S R	\$12,654,999	\$5,954,845 🗸	#VALUE!									
	al Amount, Cumulative (Customer)	S R	\$12,654,999	\$5,954,845 🗸	#VALUE!									
Deferr		S R (\$5,954,845)			#VALUE!									

V

Line No.

Separation Sep	Lina												. 49	01020	
March Marc			TOTAL	.lan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sen-24	Oct-24	Nov-24	Dec-24
Description of the Productioner \$45,185,75 \$22,207.09 \$32,207.09 \$33,311.12 \$30 \$3	140.	555 PURCHASED POWER	TOTAL	54H 24	10024	mar 24	741 24	muy 2-	0uii 24	0ui 24	Aug 24	00p 2-	00124	1101 24	D00 24
3 Design Carely PLIF (White Settlineary)	1		\$45,165,575	\$42,263,479	\$2,567,984	\$334,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Big County PULL (Winds) ST 17674 SES 23 SES 257 SES 25	2	Chelan County PUD (Rocky Reach Slice)	\$6,192,366	\$3,096,183	\$3,096,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Section Control Print Print Registry Westparts Section Sec	3														
B. Control Forwark Admini (WPR-2) 10 1 1 1 1 1 1 1 1	4														
7 Interference Augent - Locar Labor 22,200 5884 \$1,316 \$30 \$90	5			\$2,880,764	\$2,880,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	-			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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10 Cly of Spokaner Upsteen 1731.408 \$239.308 \$251.298 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$															
1 10 67 66 66 77 78 78 78 78															
2															
13 Rehatum Power, LLC (Largester PPA)															
14 Policy Marker Fire LLC															
15 Self-temper Field, LLC \$1,775,379 \$2,448,478 \$1,000,003 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
16 Wind-Marchillery Services \$240,386 \$214,335 \$30,505 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
7 Non-Man Accorates (825,003) (\$141,064) 3115,091 30 30 30 30 30 30 30 3		· -													
18 Total 1855 Purchased Power		· ·													
(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 SSS-PURCHASEI POWER 655000 803, 081,002 840,000,810 815,000,873 50 90 90 90 80 80 80 80 8															
			. , ,						-	-	-				
		(1) Effective November, 2008, WNP-3 purchase expens	e has been adjuste	d to reflect the mi	id-point price, per	r Settlement Agr	reement, Cause	No. U-86-99							
Section Sect		555 PURCHASED POWER													
SSST100		55500	0 \$63,081,692	\$48,020,819	\$15,060,873	\$0	\$0	\$0		\$0	\$0			\$0	
Secretary Secr															
Section Sect															
Section Sect															
Solution															
S55770 \$27,894,347 \$27,885,047 \$84,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
S55710 \$240,389 \$214,330 \$260,099 \$0 \$0 \$0 \$0 \$0 \$0 \$0			(, , ,	, ,											
S55740 \$4,534,638 \$3,341,940 \$381,186 \$334,112 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$															
No.															
## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation Priced at Powerdex ## AT SALES FOR RESALE ** Solar Select Generation		5557-					Φ0	Φ0	Φυ	Φυ	Φυ	Φυ	Φ0	Φ0	φυ
## AT SALES FOR RESALE ## AT SALES FOR RESALE 19 Short-Term Sales (\$48,584,694,024 \$15,642,839 \$334,112 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		WNP3 Mid Poi		(ψ0,020)	(ψο,στο) φ	_	-	_	-	-	-	-	-	-	-
9 Short-Term Sales (\$48,653,611) (\$24,625,315) (\$23,938,286) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				\$54,594,024	\$15,642,839	\$334,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Short-Term Sales (\$48,653,611) (\$24,625,315) (\$23,938,286) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$															
9 Short-Term Sales (\$48,653,611) (\$24,625,315) (\$23,938,286) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		447 SALES FOR RESALE													
20 Nichols Pumping Index Sale (\$1.195.418) (\$9.98.949) (\$196.499) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	19		(\$48.563.611)	(\$24.625.315)	(\$23.938.296)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 Sovereign PowerKaiser Load Following (\$25,265) (\$13,126) (\$13,126) (\$12,139) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
22 Pend Orelile DES 23 Merchant Ancillary Services (\$10,630,811) (\$82,256,466) (\$2,374,345) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		. •	,			\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
44 Total 447 Sales for Resale (\$60,512,978) (\$33,943,259) (\$26,569,719) \$0								\$0	\$0			\$0		\$0	
447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 44700 (\$42,263,080) (\$24,238,221) (\$18,024,859) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	23	Merchant Ancillary Services	(\$10,630,811)	(\$8,256,466)	(\$2,374,345)	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 44700 (\$42,263,080) (\$24,238,221) (\$18,024,859) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	24	Total 447 Sales for Resale	(\$60.512.978)	(\$33.943.259)	(\$26.569.719)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex Salf_Select Generation Priced at Powerdex Salf_Select		10101 111 00100 101 1100010	(+00,0:2,0:0)	(400,010,200)	(+20,000,: 10)										
Solar Select Generation Priced at Powerdex Salf_Select Generation Priced at Powerdex Salf_Select															
Solar Select Generation Priced at Powerdex Salf_Select Generation Priced at Powerdex Salf_Select		447 SALES FOR RESALE													
Solar Select Generation Priced at Powerdex			0 (\$42.263.080)	(\$24 238 221)	(\$18.024.850)	0.2	90	0.2	90	90	90	0.2	0.2	\$0	0.2
447100			(, , , , ,				ΨΟ	Ψ	ΨΟ	ΨΟ	ΨΟ	ΨU	ΨΟ	φυ	Ψ
447150 (\$12,401,984) (\$9,696,911) (\$2,705,073) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$							\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700															
447710															
447720					. ,										
Solution		44772	0 (\$10,630,811)	(\$8,256,466)	(\$2,374,345)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solition Coloring		44774	0 (\$491,939)	(\$493,846)	\$1,907 [°]	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS 25 Kettle Falls Wood-501110 \$2,174,707 \$1,116,200 \$1,058,507 \$0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						-	-	-	-						
25 Kettle Falls Wood-501110 \$2,174,707 \$1,116,200 \$1,058,507 \$0 <			(\$60,512,978)	(\$33,943,259)	(\$26,569,719)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Kettle Falls Wood-501110 \$2,174,707 \$1,116,200 \$1,058,507 \$0 <															
26 Kettle Falls Gas-501120 \$2,121 \$2,321 (\$200) \$0	~-		00 171 76-	M4 410 000	£4.050.507	**	**	**	••	••	••	**	••	•	**
27 Colstrip Coal-501140 \$6,308,978 \$3,269,730 \$3,039,248 \$0															
28 Colstrip Oil-501160 \$56,703 \$31,213 \$25,490 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
		·										•			

2024 WA ID Actual Deferrals - 3/6/2024

												ı aç	je 46 01 323	
Line <u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
140.	FOA FUEL TONG	TOTAL	04H 24	10024	mui 24	74P. 24	may 24	04H 24	0u: 2-	Aug 24	00p 24	00t 24	1107 24	D00 24
30	501 FUEL-TONS Kettle Falls	112,338	56,818	55,520										
	Colstrip	178,102	93,761	84,341				1			1		1	1
0.	Colomb	170,102	00,701	04,041										
	501 FUEL-COST PER TON		040.05	440.07										
32		wood	\$19.65	\$19.07										
33	Colstrip	coal	\$34.87	\$36.04										
	547 FUEL													
34	NE CT Gas/Oil-547213	\$231	\$2,817	(\$2,586)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		\$732,570	\$479,532	\$253,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Kettle Falls CT-547211	\$438,846	\$267,844	\$171,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		\$12,701,537	\$8,048,513	\$4,653,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Lancaster-547312	\$10,712,868	\$6,690,143	\$4,022,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310	\$9,605,304	\$6,085,506	\$3,519,798	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Total 547 Fuel Expense	\$34,191,356	\$21,574,355	\$12,617,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$52,791,862	\$46,644,584	\$5,813,166	\$334,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
	456 TRANSMISSION REVENUE													
	456100 ED AN	(\$5,685,226)	(\$2,753,922)	(\$2,931,304)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456120 ED AN - BPA Settlement 456020 ED AN - Sale of excess BPA Trans	(\$154,000)	(\$77,000)	(\$77,000)	\$0	\$ 0	\$0 \$0	\$0	\$ 0	\$ 0	\$0	\$0	\$0 \$0	\$0
46 47	456030 ED AN - Clearwater Trans	\$0 (\$282,862)	\$0 (\$137,500)	\$0 (\$145,362)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
48	456130 ED AN - Ancillary Services Revenue	(\$240,389)	(\$214,330)	(\$26,059)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
49	456017 ED AN - Low Voltage	(\$20,126)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	· ·	(\$21,428)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$296,588)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$6,700,619)	(\$3,351,823)	(\$3,348,796)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	565 TRANSMISSION EXPENSE	00 500 440	44 777 070	04.704.440	•	••		•	••	••	•	•	•	***
53 54	565000 ED AN 565312 ED AN	\$3,509,110 \$0	\$1,777,670 \$0	\$1,731,440 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	565710 ED AN	\$9,072	\$4,536	\$4,536	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
	Total 565 Transmission Expense	\$3,518,182	\$1,782,206	\$1,735,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		40,010,102	¥ :,: 02,200	+ 1,1 00,0 1 0										
	557 Broker & Related Fees													
57	557170 ED AN	\$37,431	\$10,811	\$26,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$28,661	\$2,234	\$26,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	557167 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61		\$7,679	\$3,897	\$3,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$73,771	\$16,942	\$56,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Purchases and Sales													
63	Econ Dispatch-557010	\$5,307,236	\$3,443,708	\$1,863,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Econ Dispatch-557150	(\$3,665,194)	(\$3,026,977)	(\$638,217)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65		\$910,179	\$774,329	\$135,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Gas Bookouts-557711	(\$910,179)	(\$774,329)	(\$135,850)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
67 68	Intraco Thermal Gas-557730 Fuel DispatchFin -456010	\$3,304,708 \$1,885,195	\$2,611,710 \$550,289	\$692,998 \$1,334,906	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Fuel Dispatch-456015	(\$2,683,314)	(\$1,442,383)		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Other Elec Rev - Extraction Plant Cr - 456018	(\$66,319)	(\$33,455)	(\$32,864)	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0
	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-456730	(\$1,826,327)	(\$1,698,345)	(\$127,982)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel Bookouts-456711	\$539,031	\$525,541	\$13,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel Bookouts-456720	(\$539,031)	(\$525,541)	(\$13,490)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Other Purchases and Sales Subtotal	\$2,255,985	\$404,547	\$1,851,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Misc. Power Exp. Actual-337 100 ED AIV		\$2,616,750	\$0	\$0 \$0	Ψ	ΨΟ	ΨΟ	Ψ	Ψ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
	misc. i owei Exp. Subtotal	\$2,616,750	φ <u>ε</u> ,υ10, <i>1</i> 30	φU	ψU									

2024 WA ERM Report Page 49 of 325

Line													
<u>No.</u>	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$149	\$114	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80 Wind REC Subtotal	\$149	\$114	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
84 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$4,872,884	\$3,021,411	\$1,851,473	\$0									
86 Adjusted Actual Net Expense	\$54,556,080	\$48,113,320	\$6,108,648	\$334,112									

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835 🗸	-	-	-	-	-	-	-	-	-	-	1,115,704
Deduct Prior Month Unbilled	(257,615)	(260,999) 🗸	-	-	-	-	-	-	-	-	-	-	(518,614)
Add Current Month Unbilled	260,999	227,025 🗸	-	-	-	-	-	-	-	-	-	-	488,024
Total Retail Sales	583,253	501,861	-	-	-	-	-	-	-	-	-	-	1,085,114
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	994,050
Difference from Test Year	57,412	33,652 ✓											91,064
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 - \$	\$719,372	\$421,660 R-0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,141,032

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18		<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	Oct-24	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024)		\$ 12,406.30 26,262.83	\$ 12,406.30 43,479.26 ✓										
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$5,570 ✓ 2,500.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue =Mwh X Customer Sales Amt (\$52.71) =Value of Power (Powerdex Price) =REC Sales (\$0) for 2024		48,967.59 \$248,812 -	81,067.98 ✓ \$66,798 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -
Project Costs: 02806528 - Lind Interconnect Solar Transmission		657,426.10	657,426.10										
02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication		513,030.82 210,485.37 1,380,942.29	513,030.82 210,485.37 1,380,942.29	-	-	-	-	-	-	-	-	-	-
Revenue Customer Sales Market Value Total	\$445,646	\$48,968 \$248,812 \$297,780	\$81,068 \$66,798 \$147,866 ✓	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	- - -	- - -
Expense PPA Purchase Power Supply Rate Credit Interconnection & Integration Integration		\$39,901 \$26,263 \$12,406 \$3,528	\$66,057 √ \$43,479 \$12,406 \$5,570	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
Program Administration (Actual Charges) 02806591 Total	\$209,610	\$0 \$82,098	\$0 \$127,512 √	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Margin	\$236,036	\$215,682	\$20,354 R	<mark>-03</mark> \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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
202402	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	226	0	0	515
202402	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	987	C	0	1,970
202402	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	28	0	0	53
202402	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	172,149	C	0	354,575
202402	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	11,420	0	0	23,772
202402	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,088	C	0	2,298
202402	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	2,024	0	0	3,612
202402	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	27	0	0	54
202402	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	3
202402	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	70,688	0	0	137,939
202402	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	11,020	C	0	22,638
202402	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	2,982	0	0	6,019
202402	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	840,622	0	0	1,763,500
202402	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	1,046	0	0	1,769
202402	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	87,226	0	0	163,970
202402	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,489	0	0	4,933
202402	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	93	C	0	174
202402	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	21	C	0	49
202402	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	659	C	0	1,380
202402	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	76	0	0	140
202402	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	318,077	0	0	659,566
202402	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	24,483	0	0	50,319
202402	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	38	0	0	74
202402	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	0	221
202402	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
202402	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	201	0	0	375
202402	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	25	0	0	42
202402	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,644	0	0	5,244
202402	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	24,523	C	0	50,036
202402	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	20	C	0	44
202402	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,345	C	0	2,678
202402	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	578	C	0	1,246
202402	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	157	C	0	316
202402	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	3	0	0	5
202402	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	68,111	C	0	166,230
202402	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	1
Overall - Total								0	0	1,645,189	/ 0	0	3,425,759

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Conversion Factor

0.956069 Conversion Factor

2,914 V

182352 ERM Amortizing - Journal

Current Month Journal Entry

Jurisdiction: WA ✓

Revenue Class		Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01	01 RESIDENTIAL	2800	01	022	1,062,318	\$125,057
		01 RESIDENTIAL	2800	01	001	85,815,010	\$9,098,941
		01 RESIDENTIAL	2800	01	032	120,377	\$21,753
		01 RESIDENTIAL	2800	01	012	2,558,056	\$408,772
01 - Summary						89,555,761	\$9,654,524
	21	21 FIRM COMMERCIAL	2800	21	031	1,021,763	\$124,829
		21 FIRM COMMERCIAL	2800	21	021	30,661,483	\$3,342,761
		21 FIRM COMMERCIAL	2800	21	011	17,987,087	\$2,631,996
		21 FIRM COMMERCIAL	2800	21	025	22,094,442	\$2,245,066
21 - Summary						71,764,775	\$8,344,652
	31	31 FIRM- INDUSTRIAL	2800	31	021	2,363,969	\$246,206
		31 FIRM-INDUSTRIAL	2800	31	0251	33,636,272	\$1,767,292
		31 FIRM-INDUSTRIAL	2800	31	025	29,226,224	\$2,154,819
		31 FIRM- INDUSTRIAL	2800	31	011	211,483	\$29,563
		31 FIRM- INDUSTRIAL	2800	31	031	266,849	\$32,185
31 - Summary						65,704,797	\$4,230,065
WA - Summary						227,025,333	\$22,229,241
Overall - Summary						397,351,228	\$35,335,345

Unbilled - Calc Workbook



Revenue By Revenue Class

Data Source: Financial Reporting

Electric	Data Updated Daily

	✓			State Code: WA ✓					
Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202402	ED	01	01 RESIDENTIAL	243,339	287,808,175	33,115,230	242,929	603,234,129	69,243,871
		21	21 FIRM COMMERCIAL	26,528	184,098,057	22,691,583	26,441	377,829,662	46,274,519
		31	31 FIRM- INDUSTRIAL	305	61,615,222	4,979,291	307	130,003,188	10,128,473
		39	39 FIRM-PUMPING-IRRIGATION ONLY	511	217,451	34,811	510	451,516	70,854
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	532	839,530	465,911	494	1,702,785	915,783
		80	80 INTERDEPARTMENT REVENUE	109	1,256,530	153,649	107	2,482,585	299,664
		83	83 MISC-SERVICE REVENUE SNP	0	0	4,185	0	0	9,105
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	76,993
		OD	OD Other Electric Direct	0	0	6,100	0	0	12,800
		RP	RP Rent Permits	0	0	6,733	0	0	6,733
	ED - Sum	mary		271,324	535,834,965	61,495,989	270,787	1,115,703,864	127,038,795
202402 - Summary				271,324	535,834,965	61,495,989	270,787	1,115,703,864	127,038,795
Overall - Summary				271,324	535,834,965	61,495,989	270,787	1,115,703,864	127,038,795

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Billed Sales - Calc Workbook

Avista	Hourly Data	03/05/2024 15:25 PM

DAY	ID		Hourry Data	
DAY HOU		27424	2745	-
Element Key>	27096			•
Short Name>		·	Solar Sel Power Cost	
2/28/2024 H02	0		(
2/28/2024 H03			(
2/28/2024 H04	0		(
2/28/2024 H05	0		C	
2/28/2024 H06	0		C	
2/28/2024 H07	0		()
2/28/2024 H08	1		()
2/28/2024 H09			()
2/28/2024 H10	2		()
2/28/2024 H11	2		0)
2/28/2024 H12	2		C)
2/28/2024 H13	5		()
2/28/2024 H14	2		()
2/28/2024 H15	2		()
2/28/2024 H16	1		()
2/28/2024 H17	0		0)
2/28/2024 H18	0		C)
2/28/2024 H19	0		C)
2/28/2024 H20	0		C)
2/28/2024 H21	0		C)
2/28/2024 H22	0		C)
2/28/2024 H23	0		C	
2/28/2024 H24	0		(
2/29/2024 H01	0		C	
2/29/2024 H02	0		(
2/29/2024 H03	0		(
2/29/2024 H04	0		(
2/29/2024 H05	0		(
2/29/2024 H06	0		(
2/29/2024 H07	0		(
2/29/2024 H08	0		(
2/29/2024 H09	0		(
2/29/2024 H10	0		(
2/29/2024 H11	1		(
2/29/2024 H12	1		(
2/29/2024 H13	2		(
2/29/2024 H14	2		(
2/29/2024 H15	4		(
2/29/2024 H16	5		(
2/29/2024 H17	8		(
2/29/2024 H18	0		0	
2/29/2024 H19	0		(
2/29/2024 H20	0		(
2/29/2024 H21	0		(
2/29/2024 H21 2/29/2024 H22	0		(
2/29/2024 H23	0		(
2/29/2024 H24	0		(
2/23/2024 1124	1538	-	43,673.45	
	1530	Y		
				Powerdex Accrual
			\$ 66,798.45	<u>_</u>

2024 WA ERM Report Page 58 of 325 Printed 04/04/2024 at 2:56 PM

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202403 ✓

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 04/04/2024 2:56 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 04/04/2024 2:56 PM

Category: DJ Approved by:

Currency: USD

Explanation:

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

accounting order.

repared by Jennifer Hossack

AMY Parsons

4/4/24

Reviewed by Date

Date

Approved for Entry Corporate Accounting use Only

Page 2 of 2

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202403

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 04/04/2024 2:56 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 04/04/2024 2:56 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	3,989,864.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	3,989,864.00 ^	0.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	13,640.00 ✓	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	13,640.00 Current Year ERM Interest Inc (2024)
43	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	54,516.00 Interest on Pending Balances 186290
44	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	54,516.00 ✔	0.00 Interest on Pending Balances 186290
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,433,119.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,433,119.00 ✔	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	74,008.00 ✓Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	74,008.00 ✓	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	23,658.00 ✓	0.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	23,658.00 Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	13,478.00 ✓	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	13,478.00 Interest Expense on Pending Balance Solar Select
					Totals:	5,602,283.00	5,602,283.00

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845	✓	(3,989,864)	✓	13,640	/	1,964,981	2,032,465	6,008,689	3,976,224	
4/30/2024			R	-01							
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

(3,989,864)

13,640

Entry:		
	Debit Cr	edit
557280 ED WA	3,989,864 🗸	Deferred Power Supply Expense
186280 ED WA		3,989,864 ✓ Regulatory Asset ERM Deferred Current Year
419600 ED WA		13,640 ✓Interest Inc Energy Deferrals
186280 ED WA	13,640 🗸	Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2023

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186290

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	15,882,038	0	
2/29/2024	15,827,522	0			54,516		15,827,522	15,936,554	15,936,554	0	
3/31/2024	15,827,522	v			54,516	v	15,827,522	15,991,070	15,936,554	(54,516)	
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

54,516

Entry: Debit Credit

419600 ED WA 54,516 ✓ Interest Income on Pending Balance

186290 ED WA 54,516 ✓ Interest Income on Pending Balance

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 182352

Use new FIT rate from Kaylene

		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0	
2/29/2024	23,775,948		(1,572,914)		79,185		22,203,034	22,367,045	22,367,045	0	
3/31/2024	22,203,034		(1,433,119)		74,008		20,769,915	21,007,934	22,367,045	1,359,111	
4/30/2024				R-02							
5/31/2024			1								
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

(1,433,119)

74,008

ᆮ	nι	Гy		

Debit Credit

182352 ED WA 1,433,119 WA ERM Deferral-Approved for Rebate

557290 ED WA 1,433,119 WA ERM Amortization

419600 ED WA

74,008 Interest Income Energy Deferrals 182352 ED WA 74,008 WA ERM Deferral-Approved for Rebate

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186295

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0	
2/29/2024	(3,880,816)		(20,354)		(13,402)		(3,901,170)	(3,927,568)	(3,927,568)	0	
3/31/2024	(3,901,170)	✓	(23,658)	V	(13,478)	✓	(3,924,828)	(3,964,704)	(3,927,568)	37,136	
4/30/2024				R-03							
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											_
12/31/2024											

(23,658) (13,478)

Entry:			
	Debit	Credit	
557175 ED WA		23,658 🗸	Solar Select Deferral
186295 ED WA			23,658 ✓ Reg Asset ERM Solar Select
431600 ED WA		13,478 🗸	Interest Expense on Pending Balance
186295 ED WA			13,478 ✓Interest Expense on Pending Balance

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

No.	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May 24	Jun-24	Jul-24	A.v. 24	Con 24	Oct-24	Nov. 24	Dec-24
1	555 Purchased Power	\$86,039,959	\$54,594,024	\$15,642,839	\$15,715,321	\$87,775	May-24 \$0	\$0	3ui-24 \$0	Aug-24 \$0	Sep-24 \$0	\$0	Nov-24 \$0	\$0
2	447 Sale for Resale	(\$87,526,145)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$120,840)	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
	501 Thermal Fuel	\$12,359,641	\$4,419,464	\$4,123,045	\$3,817,132	(\$120,840)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	547 CT Fuel	\$47,465,855	\$21,574,355	\$12,617,001	\$13,274,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
	456 Transmission Revenue	(\$10,035,494)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
	565 Transmission Expense	\$5,205,218	\$1,782,206	\$1,735,976	\$1,687,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0
7	557 Broker Fees	\$132,875	\$16,942	\$56,829	\$59,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
-	Adjusted Actual Net Expense	\$53,674,974	\$45,091,909	\$4,257,175	\$4,325,890 🗸	(\$33,065)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		+,,	,,,	+ -,,	+ -,, +	(+,)			**	**	***	**	**	
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$32,316,823	\$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	(\$26,346,075)	(\$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	\$9,427,773	\$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	\$33,989,957	\$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	(\$7,004,179)	(\$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	\$4,464,225	\$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	\$150,582	\$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	(\$1,759,498)	(\$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	\$45,239,608	\$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	\$8,435,366	\$29,702,344	(\$12,566,999)	(\$8,699,979) 🗸	(\$7,386,442)								
20	Resource Optimization - Subtotal	\$5,101,261	\$3,021,411	\$1,851,473	\$228,377 🗸	\$0								
21	Adjusted Net Expense	\$13,536,627	\$32,723,755	(\$10,715,526)	(\$8,471,602) 🗸	(\$7,386,442)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share		\$21,447,149	(\$7,022,956)	(\$5,552,288) 🗸	(\$4,841,074)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$941,943)	(\$719,372)	(\$421,660)	\$199,089	V4								
	Net Power Cost (+) Surcharge (-) Rebate	\$7,929,962	\$20,727,777	(\$7,444,616)	(\$5,353,199) ✓	#VALUE!								
29	Cumulative Balance		\$20,727,777	\$13,283,161	\$7,929,962 🗸	#VALUE!								_
20	Cumulative Dalatice		φ20,121,111	ψ13,203,101	φ1,323,302 ·	#VALUE:								
input	10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	#VALUE!								
input	4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	\$3,929,962 🗸	#VALUE!								
input	0 to \$4M	0% 0%	\$4,000,000	\$4,000,000	\$4,000,000 🗸	#VALUE!								
	check #-should be zero	S R	\$0	\$0	\$0	#VALUE!								
Defe	rral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,964,981 ✓	#VALUE!								
Defe	rral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,864) R-	01VALUE!								
Acct	557280 Entry; (+) Rebate, (-) Surcharge	(\$1,964,981)	(\$12,654,999)	\$6,700,154	\$3,989,864 🗸	#VALUE!								_
	pany Band Gross Margin Impact,		\$8,072,778	\$7,328,316	\$5,964,981 🗸	#VALUE!								
	ulative		, . ,	Ţ.,OZO,O.O	ψ0,504,551 ₩	#VALUE:								

Lina													,	
Line <u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
110.	555 PURCHASED POWER	TOTAL	Juli-24	1 65-24	IVIQ1-2-7	Apr-24	may-2-	Juli-24	0UI-24	Aug-24	06p-24	001-24	1101-24	D6C-24
1	Short-Term Purchases	\$47,547,827	\$42,263,479	\$2,567,984	\$2,628,589	\$87,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$9,288,549	\$3,096,183	\$3,096,183	\$3,096,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$56,793	\$520	\$24,551	\$31,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$256,011	\$85,337	\$85,337	\$85,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$8,788,839	\$2,880,764	\$2,880,764	\$3,027,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$3,477	\$984	\$1,316	\$1,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Small Power	\$433,592	\$112,666	\$173,430	\$147,496	\$ 0	\$0	\$ 0	\$0	\$ 0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$433,392 \$0	\$112,000	\$173,430	\$147,490	\$0	\$0	\$ 0	\$ 0	\$0	\$ 0	\$0 \$0	\$0 \$0	\$ 0
	City of Spokane-Upriver	\$1,167,573	\$219,393	\$512,016	\$436,164	\$ 0	\$0	\$0	\$ 0	\$0	\$ 0	\$0 \$0	\$0 \$0	\$ 0
	City of Spokane - Waste-to-Energy	\$1,684,869	\$613,308	\$556,998	\$514,563	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	East, South, Quincy Columbia Basin Irrigation Dist	\$1,004,009	\$013,308	\$330,996 \$0	\$514,563 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	, ,	\$7,841,727	\$2.591.265	\$2,669,858	\$2,580,604	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Rathdrum Power, LLC (Lancaster PPA) Palouse Wind	\$5,740,269	\$1,909,342	\$1,905,419	\$1,925,508	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		\$2,913,440		\$1,905,419		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
	Rattlesnake Flat, LLC		\$748,437		\$1,138,070	\$ 0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	WPM Ancillary Services	\$340,001	\$214,330	\$26,059	\$99,612			\$0						\$0
	Non-Mon. Accruals	(\$23,008)	(\$141,984)	\$115,991	\$2,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$86,039,959	\$54,594,024	\$15,642,839	\$15,715,321	\$87,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(1) Effective November, 2008, WNP-3 purchase expens	e has been adjuste	d to reflect the mi	d-point price, p	er Settlement Agr	eement, Cause	No. U-86-99							
	555 PURCHASED POWER													
	55500		\$48,020,819	\$15,060,873	\$14,440,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55503		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55510		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55531		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55531		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55538		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55555		(\$141,984)	\$115,991	\$2,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55570	0 \$2,794,147	\$2,685,047	\$64,300	\$44,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55571	0 \$340,001	\$214,330	\$26,059	\$99,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55574		\$3,819,340	\$381,186	\$1,136,591	\$87,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$17,907)	(\$3,528)	(\$5,570)	(\$8,809) 🗸	•								
	WNP3 Mid Poil		-	-	-	-		-	-	-	-	-	-	-
		\$86,039,959	\$54,594,024	\$15,642,839	\$15,715,321	\$87,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE													
19	Short-Term Sales	(\$71,944,107)	(\$24,625,315)	(\$23,938,296)	(\$23,259,656)	(\$120,840)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$1,356,062)	(\$998,949)	(\$196,469)	(\$160,644)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sovereign Power/Kaiser Load Following	(\$38,380)	(\$13,126)	(\$12,139)	(\$13,115)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Pend Oreille DES	(\$148,289)	(\$49,403)	(\$48,470)	(\$50,416)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Merchant Ancillary Services	(\$14,039,307)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
	•	· · · · · · · · · · · · · · · · · · ·					\$0			**			\$0	
24	Total 447 Sales for Resale	(\$87,526,145)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$120,840)	\$0	\$0	\$0	\$0	\$0	\$0	\$ U	\$0
	447 SALES FOR RESALE													
	44700	0 (\$58,663,038)	(\$24,238,221)	(\$18,024,859)	(\$16,399,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	\$434,291	\$248,812	\$66,798	\$118,681 ✓									
	44710	0 \$1,559,689	\$9,312,840	(\$3,384,888)	(\$4,368,263)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	44715		(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	44770	0 (\$877,837)	(\$605,137)	(\$123,200)	(\$149,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	44771	0 (\$340,001)	(\$214,330)	(\$26,059)	(\$99,612)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	44772		(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	44774	0 (\$903,190)	(\$493,846)	\$1,907	(\$290,411)	(\$120,840)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	- 1	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
		(\$87,526,145)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$120,840)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	501 FUEL-DOLLARS													
25	Kettle Falls Wood-501110	\$3,312,538	\$1,116,200	\$1,058,507	\$1,137,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$3,117	\$2,321	(\$200)	\$996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Colstrip Coal-501140	\$8,954,866	\$3,269,730	\$3,039,248	\$2,645,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$89,120	\$31,213	\$25,490	\$32,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$12,359,641	\$4,419,464	\$4,123,045	\$3,817,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2024 WA ID Actual Deferrals - 4/4/2024

												гас	Je 00 01 323	
Line		TOTAL	la 04	F-1- 04	M 04	4 04	M 04	l 04	11.04	A 0.4	0 04	0-4.04	N 04	D 04
No.		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	501 FUEL-TONS													
30		173,861	56,818	55,520	61,523	-	-	-	-	-	-	-	-	-
31	Colstrip	253,095	93,761	84,341	74,993	-	-	-	-	-	-	-	-	-
	501 FUEL-COST PER TON													
32	Kettle Falls	wood	\$19.65	\$19.07	\$18.49									
33	Colstrip	coal	\$34.87	\$36.04	\$35.28									
	547 FUEL													
34		\$573	\$2,817	(\$2,586)	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		\$843,056	\$479,532	\$253,038	\$110,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		\$632,731	\$267,844	\$171,002	\$193,885	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0
37		\$17,386,985	\$8,048,513	\$4,653,024	\$4,685,448	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Lancaster-547312 Rathdrum CT-547310	\$14,804,156 \$13,798,354	\$6,690,143 \$6,085,506	\$4,022,725 \$3,519,798	\$4,091,288 \$4,193,050	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
														_
40	Total 547 Fuel Expense	\$47,465,855	\$21,574,355	\$12,617,001	\$13,274,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$58,339,310	\$46,644,584	\$5,813,166	\$5,914,625	(\$33,065)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
	456 TRANSMISSION REVENUE													
	456100 ED AN	(\$8,528,547)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45		(\$231,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$ 0	\$0	\$ 0	\$0	\$0	\$0
	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	(\$428,733)	(\$137,500)	(\$145,362)	(\$145,871)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
49	•	(\$340,001) (\$30,189)	(\$214,330) (\$10,063)	(\$26,059) (\$10,063)	(\$99,612) (\$10,063)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
50	•	(\$30,189)	(\$10,714)	(\$10,714)	(\$10,714)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
	456705 ED AN - Low Voltage	(\$444,882)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total 456 Transmission Revenue	(\$10,035,494)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total 400 Transmission Revenue	(\$10,000,404)	(40,001,020)	(40,040,100)	(40,004,010)									
	565 TRANSMISSION EXPENSE													
53	_	\$5,191,610	\$1,777,670	\$1,731,440	\$1,682,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	565710 ED AN	\$13,608	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$5,205,218	\$1,782,206	\$1,735,976	\$1,687,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		7-,,	¥1,11=,=11	**,*****	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	**	*-		**	**			*-	
	557 Broker & Related Fees													
57		\$89,445	\$10,811	\$26,620	\$52,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$31,599	\$2,234	\$26,427	\$2,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	557167 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	557018 ED AN	\$11,831	\$3,897	\$3,782	\$4,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$132,875	\$16,942	\$56,829	\$59,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00	Other Purchases and Sales	¢44 E00 740	60 440 700	£4 000 500	#C 202 422	**	**	**	00	**	**	0.0	00	**
	Econ Dispatch-557010 Econ Dispatch-557150	\$11,596,716	\$3,443,708	\$1,863,528	\$6,289,480 (\$6,420,082)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
64 65		(\$10,085,276) \$1,160,830	(\$3,026,977) \$774,329	(\$638,217) \$135,850	\$250,651	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
66		(\$1,160,830)	(\$774,329)	(\$135,850)	(\$250,651)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
67		\$3,877,595	\$2,611,710	\$692,998	\$572,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel DispatchFin -456010	\$1,910,964	\$550,289	\$1,334,906	\$25,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Fuel Dispatch-456015	(\$2,788,983)	(\$1,442,383)		(\$105,669)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Elec Rev - Extraction Plant Cr - 456018	(\$108,644)	(\$33,455)	(\$32,864)	(\$42,325)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Intraco Thermal Gas-456730	(\$1,918,075)	(\$1,698,345)	(\$127,982)	(\$91,748)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel Bookouts-456711	\$561,323	\$525,541	\$13,490 (\$13,400)	\$22,292	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 *0	\$0 \$0	\$0 \$0
_	Fuel Bookouts-456720	(\$561,323)	(\$525,541)	(\$13,490)	(\$22,292)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Other Purchases and Sales Subtotal	\$2,484,297	\$404,547	\$1,851,438	\$228,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Actual-557160 ED AN	PO 040 750	00 040 750	••			60		••	Φ0	^	Φ0		\$0
		\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ΨΟ
	Misc. Power Exp. Actual-357160 ED AN	\$2,616,750	\$2,616,750 \$2,616,750	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ΨΟ

Line <u>No.</u>	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$214	\$114	\$35	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80 Wind REC Subtotal	\$214	\$114	\$35	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
84 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$5,101,261	\$3,021,411	\$1,851,473	\$228,377	\$0								
86 Adjusted Actual Net Expense	\$58,743,170	\$48,113,320	\$6,108,648	\$4,554,267	(\$33,065)								

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413 🗸	-	-	-	-	-	-	-	-	-	1,604,117
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)✔	-	-	-	-	-	-	-	-	-	(745,639)
Add Current Month Unbilled	260,999	227,025	220,003 🗸	-	-	-	-	-	-	-	-	-	708,027
Total Retail Sales	583,253	501,861	481,391 ✓	-	-	-	-	-	-	-	-	-	1,566,505
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	994,050
Difference from Test Year	57,412	33,652	(15,889) 🗸										75,175
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 - \$	\$719,372	\$421,660	(\$199,089) V	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$941,943

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18		<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	Apr-24	<u>May-24</u>	<u>Jun-24</u>	Jul-24	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024)		\$ 12,406.30 26,262.83	\$ 12,406.30 43,479.26	\$ 12,406.30 112,062.28 ✓									
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$5,570 2,500.00	\$8,809 ✓ 2,500.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue =Mwh X Customer Sales Amt (\$52.71) =Value of Power (Powerdex Price) =REC Sales (\$0) for 2024		48,967.59 \$248,812 -	81,067.98 \$66,798 -	208,942.44 ✓ \$118,681 -	\$0 -								
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication		657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	-	-	-	-	-	-	-	-	
Revenue Customer Sales Market Value Total	\$773,269	\$48,968 \$248,812 \$297,780	\$81,068 \$66,798 \$147,866	\$208,942 \$118,681 \$327,623	\$0 \$0 \$0	- - -	- - -						
Expense PPA Purchase Power Supply Rate Credit Interconnection & Integration Integration		\$39,901 \$26,263 \$12,406 \$3,528	\$66,057 \$43,479 \$12,406 \$5,570	\$170,254 ✓ \$112,062 \$12,406 \$8,809	\$0 \$0 \$0								
Program Administration (Actual Charges) 02806591 Total	\$513,575	\$0 \$82,098	\$0 \$127,512	\$434 \$303,965 ✓	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Margin	\$259,694	\$215,682	\$20,354	\$23,658 V	\$0	\$0	\$0	\$0	\$0	\$0	\$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
202403	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,084	0	0	3,382
202403	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	20,695	0	0	71,015
202403	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	15	0	0	59
202403	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	67	0	0	207
202403	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	170	0	0	546
202403	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	27	0	0	81
202403	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	154,575	0	0	509,150
202403	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	86,510	0	0	250,480
202403	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	575	0	0	1,821
202403	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	23,275	0	0	73,310
202403	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	65,400	0	0	203,339
202403	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	262	0	0	311
202403	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	C
202403	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	226	0	0	740
202403	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	885	0	0	2,855
202403	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	9,290	0	0	31,928
202403	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	0	332
202403	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	630	0	0	2,010
202403	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	10,147	0	0	33,919
202403	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	30	0	0	83
202403	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,496	0	0	7,429
202403	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	2,777	0	0	8,796
202403	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,128	0	0	3,806
202403	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	181	0	0	497
202403	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2	0	0	7
202403	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	72	0	0	246
202403	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	1
202403	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	36	0	0	110
202403	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	299,234	0	0	958,800
202403	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,366	0	0	4,977
202403	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	714,337	0	0	2,477,836
202403	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	99,563	0	0	265,794
202403	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	4
202403	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,885	0	0	8,129
202403	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	18	0	0	59
202403	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	901	0	0	2,671
Overall - Total								0	0	1,498,970	✓ 0	0	4,924,729

Page 1 of 2 Run Date: Apr 4, 2024

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Conversion Factor 0.956069 Conversion Factor 1,433,119
R-02
R-02
182352 ERM Amortizing - Journal

Current Month Journal Entry

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	001	76,603,618	\$8,253,086
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	2,250,511	\$372,004
	01 RESIDENTIAL	2800	01	022	940,514	\$111,849
	01 RESIDENTIAL	2800	01	032	105,998	\$20,397
	21 FIRM COMMERCIAL	2800	21	011	16,961,085	\$2,499,250
	21 FIRM COMMERCIAL	2800	21	021	30,292,887	\$3,310,492
	21 FIRM COMMERCIAL	2800	21	025	22,798,823	\$2,306,917
21	21 FIRM COMMERCIAL	2800	21	031	953,445	\$116,820
	31 FIRM- INDUSTRIAL	2800	31	011	149,843	\$21,181
	31 FIRM- INDUSTRIAL	2800	31	021	2,356,227	\$246,101
	31 FIRM-INDUSTRIAL	2800	31	025	30,713,167	\$2,239,721
	31 FIRM-INDUSTRIAL	2800	31	0251	35,616,350	\$1,839,066
31	31 FIRM- INDUSTRIAL	2800	31	031	260,909	\$31,483
01 - Summary					79,900,641	\$8,757,336
21 - Summary					71,006,240	\$8,233,479
31 - Summary					69,096,497	\$4,377,552
WA - Summary					220,003,378	\$21,368,366
Overall - Summary					391,673,327	\$34,337,425

Unbilled - Cal Workbook



Revenue By Revenue Class

Data Source: Financial Reporting

Electric 🗸

Data Updated Daily

State Code: WA 🗸

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202403 🗸	ED	01	01 RESIDENTIAL	243,023	244,527,001	27,978,909	242,960	847,761,130	97,222,781
		21	21 FIRM COMMERCIAL	26,487	170,173,137	21,179,423	26,456	548,002,799	67,453,942
		31	31 FIRM- INDUSTRIAL	307	71,332,085	5,315,429	307	201,335,273	15,443,902
		39	39 FIRM-PUMPING-IRRIGATION ONLY	509	276,069	40,492	510	727,585	111,347
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	534	826,055	463,223	507	2,528,840	1,379,006
		80	80 INTERDEPARTMENT REVENUE	112	1,278,608	158,363	109	3,761,193	458,026
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,870	0	0	12,975
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	115,489
		OD	OD Other Electric Direct	0	0	8,400	0	0	21,200
		RP	RP Rent Permits	0	0	6,640	0	0	13,373
	ED - Sumi	mary		270,972	488,412,955	55,193,245	270,848	1,604,116,820	182,232,040
202403 - Summary				270,972	488,412,955	55,193,245	270,848	1,604,116,820	182,232,040
Overall - Summary				270,972	488,412,955	✓ 55,193,245	270,848	1,604,116,820	182,232,040

Page 2 of 4 Run Date: Apr 4, 2024

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Billed Sales - Calc Workbook

Avista			Hourly Data	04/03/2024 16:06 PM
DAY HOUR	₹			
Element Key>	27096		27,157.00	
Short Name>	SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost ✓	
3/30/2024 H13	17		-	
3/30/2024 H14	16		-	
3/30/2024 H15	17		-	
3/30/2024 H16	18		-	
3/30/2024 H17	17		-	
3/30/2024 H18	7		-	
3/30/2024 H19	1		-	
3/30/2024 H20	0		-	
3/30/2024 H21	0		-	
3/30/2024 H22	0		-	
3/30/2024 H23	0		-	
3/30/2024 H24	0		-	
3/31/2024 H01	0		-	
3/31/2024 H02	0		-	
3/31/2024 H03	0		-	
3/31/2024 H04	0		-	
3/31/2024 H05	0		-	
3/31/2024 H06	0		-	
3/31/2024 H07	0		-	
3/31/2024 H08	7		-	
3/31/2024 H09	18		-	
3/31/2024 H10	20		-	
3/31/2024 H11	19		-	
3/31/2024 H12	18		-	
3/31/2024 H13	18		-	
3/31/2024 H14	18		-	
3/31/2024 H15	17		-	
3/31/2024 H16	18		-	
3/31/2024 H17	18		-	
3/31/2024 H18	16		-	
3/31/2024 H19	4		-	
3/31/2024 H20	0		-	
3/31/2024 H21	0		-	
3/31/2024 H22	0		-	
3/31/2024 H23	0		-	
3/31/2024 H24	0	<u></u>	<u> </u>	_
	3964		101,101.11	-
		-	17,580.00	Powerdex Accrual
		· ·		. /

118,681.11 Line 53 on WA Monthly tab of Deferral Calc

Avista Corporation Journal Entry

NSJ009 - WA ERM Adjustment Journal:

Late treasury journal entry recorded after Mar'24 ERM had been recorded.

This entry is to true up this difference in Mar.

Resource Accounting Team:

 \mathbf{C}

Type:

Category: NSJ Currency: USD

Explanation:

Last Saved by: Submitted by:

Approved by:

Jennifer Hossack

Jennifer Hossack

Effective Date: 202403

Last Update: 04/05/2024 9:10 AM

Approval Requested: 04/05/2024 9:18 AM

S	eq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10)	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	736.00 Deferred Power Supply Expense
20)	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	736.00	0.00 Regulatory Asset ERM Deferred Current Year
30	0	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	1.00 Interest Inc Energy Deferrals
40)	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1.00	0.00 Regulatory Asset ERM Deferred Current Year

737.00 **Totals:**

737.00

Reviewed by

04/05/24 Date 4/5/24

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	0.34444%
Jul-Dec Interest Rate	0.33337%

REVISED March 2024 ERM: True-up

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,032,465	(737)	
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

Recorded YTD: \$ 1,964,981 \$ 67,484 New YTD Bal: \$ 1,965,717 \$ 67,485 YTD Diff \$ (736) \$ (1) (3,989,128) 13,641

Revised Entry:			Original Entry:						
	Debit Cr	edit			Debit		Credit		
557280 ED WA	3,989,128		Deferred Power Supply Expense	557280 ED WA	3,98	89,864		Deferred Power Supply Expense	
186280 ED WA		3,989,128	Regulatory Asset ERM Deferred Current Year	186280 ED WA	١		3,989,864	Regulatory Asset ERM Deferred Current Year	
419600 ED WA		13,641	Interest Inc Energy Deferrals	419600 ED WA	١		13,640	Interest Inc Energy Deferrals	
186280 ED WA	13,641		Regulatory Asset ERM Deferred Current Year	186280 ED WA	\ 1	13,640		Regulatory Asset ERM Deferred Current Year	
			• •					•	

True-up Entry:			
	Debit	Credit	
557280 ED WA			736 Deferred Power Supply Expense
186280 ED WA		736	Regulatory Asset ERM Deferred Current Year
419600 ED WA			1 Interest Inc Energy Deferrals
186280 ED WA		1	Regulatory Asset ERM Deferred Current Year

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

Changes Semiannually on January 1 and July 1

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

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

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Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%	✓
Jul-Dec Interest Rate	0.33337%	

ORIGINAL Mar'24 ERM Entry

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845	✓	(3,989,864)	✓	13,640	/	1,964,981	2,032,465	6,008,689	3,976,224	
4/30/2024											
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

(3,989,864)

13,640

Entry:			
	Debit	Credit	
557280 ED WA	3,989,8	364 ✔	Deferred Power Supply Expense
186280 ED WA		3,989	9,864 ✓ Regulatory Asset ERM Deferred Current Year
419600 ED WA		13	3,640 ✓Interest Inc Energy Deferrals
186280 ED WA	13,6	640 ✔	Regulatory Asset ERM Deferred Current Year
			•

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

No.														
	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$86,039,959	\$54,594,024	\$15,642,839	\$15,715,321	\$87,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$87,526,145)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$120,840)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$12,359,641	\$4,419,464	\$4,123,045	\$3,817,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$47,465,855	\$21,574,355	\$12,617,001	\$13,274,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$10,035,494)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$5,205,218	\$1,782,206	\$1,735,976	\$1,687,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$132,875	\$16,942	\$56,829	\$59,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$53,674,974	\$45,091,909	\$4,257,175	\$4,325,890 🗸	(\$33,065)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$32,316,823	\$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	(\$26,346,075)	(\$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	\$9,427,773	\$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	\$33,989,957	\$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	(\$7,004,179)	(\$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	\$4,464,225	\$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	\$150,582	\$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	(\$1,759,498)	(\$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	\$45,239,608	\$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	\$8,435,366	\$29,702,344	(\$12,566,999)	(\$8,699,979) 🗸	(\$7,386,442)								
20	Resource Optimization - Subtotal	\$5,101,261	\$3,021,411	\$1,851,473	\$228,377 ✓	\$0								
•	Adjusted Net Expense	\$13,536,627	\$32,723,755	(\$10,715,526)	(\$8,471,602) 🗸	(\$7,386,442)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Washington Allocation	ψ10,000,021	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
	Washington Share		\$21,447,149		(\$5,552,288) ✓	(\$4,841,074)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	_			(\$7,022,956)										
	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$941,943)	(\$719,372)	(\$421,660)	\$199,089 Y	14								
•		\$7,929,962	\$20,727,777	(\$7,444,616)	(\$5,353,199) ✓									_
26	Net Power Cost (+) Surcharge (-) Rebate	ψ1,020,002	\$20,727,777	(ψ1,444,010)	(ψο,σσο, 1σο) ψ	WALOL.								
28	Cumulative Balance		\$20,727,777	\$13,283,161	\$7,929,962 🗸	#VALUE!								
20	Cumulative Balance		\$20,121,111	\$13,203,101	\$1,929,902	#VALUE:								
input	10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	#VALUE!								
input	4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	\$3,929,962 🗸	#VALUE!								
input	0 to \$4M	0% 0%	\$4,000,000	\$4,000,000	\$4,000,000 🗸	#VALUE!								
	check #-should be zero	S R	\$0	\$0	\$0	#VALUE!	_							
Defer	al Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,964,981 🗸	#VALUE!								
Defer	al Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,864)	#VALUE!								
Acct 557280 Entry; (+) Rebate, (-) Surcharge		(\$1,964,981)	(\$12,654,999)	\$6,700,154	\$3,989,864	#VALUE!								
Comp	any Band Gross Margin Impact,		\$8,072,778	\$7,328,316	\$5,964,981 🗸	#VALUE!	1							
Cumu	lative		\$0,U12,118	∌1,320,316	\$5,304,301	#VALUE!								

Page 1 of 5
2024 WA ID Actual Deferrals - 4/4/2024

ORIGINAL Deferral Calc

Section Company Comp	Lina										1 490 00 01 020				
Best Perfect Company	Line <u>No.</u>	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
173,085				_		_				_		_			
Mathematics		173,861	56,818	55,520	61,523	_	_	_	_	-	_	_	-	-	
Second Process Second	31 Colstrip					-	-	-	-	-	-	-	-	-	
Second Process Second															
Secretary color (1946)			040.05	£40.07	040.40										
### DECEMBER 1985 1987 1987 1987 1987 1987 1987 1987 1987															
No. Company Section	33 Colstilp	Coai	φ34.07	φ30.04	φ33.20										
B Bander Pers-647786															
Section Page															
17 Copyol Springer 2-647610															
Secure Securi S															
10 Total 447 Fuel Expense	• • •														
1 TOTAL NET EXPENSE 583,359,310 146,644,584 55,814,5105 55,814,525 533,085 50 50 50 50 50 50 50	39 Rathdrum CT-547310	\$13,798,354	\$6,085,506	\$3,519,798	\$4,193,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
## 45 FTRANSMISJON REVENUE 2024491 2024491 2024492 2024491 2024491 2024492	40 Total 547 Fuel Expense	\$47,465,855	\$21,574,355	\$12,617,001	\$13,274,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
## 45 FTRANSMISJON REVENUE 2024491 2024491 2024492 2024491 2024491 2024492															
### TRANSMISSION REVENUE ### 480700 EDAN (\$8,526,547) (\$2,753,022) (\$2,913,04) (\$2,443,321) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	41 TOTAL NET EXPENSE	\$58,339,310	\$46,644,584	\$5,813,166	\$5,914,625	(\$33,065)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
42 4510/EDAN (\$2,526,947) (\$2,735,922) (\$2,831,304) (\$2,843,221) 50 50 50 50 50 50 50 50 50 50 50 50 50			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	
45 49702 ED NA BPA Settlement (\$231,000) (\$37,000) (\$37,000) (\$37,000) (\$37,000) (\$39,000) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		(\$0.500.54Z\	(\$2.752.000)	(60 004 004)	(\$0.040.004)	60	# C		# C	e.c	* C	* ^	60	# 0	
49 449000 ED AN - Solid or Society SPF Trans 4 9500 ED AN - Colorameter Trans (\$420,73) (\$135,500) (\$45,302) (\$145,571) \$0 50 50 50 50 50 50 50 50 50 50 50 50 50					,										
47 45030 ED AN - Coeswinder Traine (\$427.739) (\$115,000) (\$145,002) (\$145,002) (\$10,005) (\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$															
49 45017 ED AN - Low Voltage (\$30,189) (\$30,089) (\$30,089) (\$10,008) (\$10,00															
50 48700 ED VAN - Low Voltage (\$32,142) (\$10,714) (\$10,7	48 456130 ED AN - Ancillary Services Revenue	(\$340,001)	(\$214,330)	(\$26,059)	(\$99,612)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Start AST Frammission Revenue (\$10,035,494) (\$148,294) (\$148,294) (\$148,294) (\$1,000)															
STANSMISSION EXPENSE															
\$65 TRANSMISSION EXPENSE 53 585000 ED AN \$5,191,610 \$1,777,670 \$1,777,670 \$1,731,440 \$1,682,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$															
\$5,000 ED AN \$5,191,610 \$1,777,670 \$1,731,440 \$1,862,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$,	, , ,	· · · · · ·		. , , ,										
Second															
Standard															
St. Total 565 Transmission Expense St. 20,52,18 \$1,782,206 \$1,735,978 \$1,887,036 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$															
SET Broker & Related Fees S1770 ED AN S89,445 \$10,811 \$26,620 \$52,014 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$															
Second S						**				**	***	**	**	***	
88 557172 ED AN						_									
59 557165 ED AN \$31,599 \$2,234 \$26,427 \$2,938 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
60 557167 ED AN 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
57018 ED AN \$11,831 \$3,887 \$3,782 \$4,152 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$															
College Coll															
63 Econ Dispatch-567010 \$11,596,716 \$3,443,708 \$1,883,528 \$6,289,480 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
63 Econ Dispatch-567010 \$11,596,716 \$3,443,708 \$1,883,528 \$6,289,480 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Other Purchases and Sales														
65 Gas Bookouts-557700 \$1,160,830 \$774,329 \$135,850 \$250,651 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$11,596,716	\$3,443,708	\$1,863,528	\$6,289,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
66 Gas Bookouts-557711 (\$1,160,830) (\$774,329) (\$135,850) (\$250,651) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	•														
67 Intraco Thermal Gas-557730 \$3,877,595 \$2,611,710 \$692,998 \$572,887 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
68 Fuel DispatchFin - 456010 \$1,910,964 \$550,289 \$1,334,906 \$25,769 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
69 Fuel Dispatch-456015 (\$2,788,983) (\$1,442,383) (\$1,240,931) (\$105,669) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
70 Other Elec Rev - Extraction Plant Cr - 456018 (\$108,644) (\$33,455) (\$32,864) (\$42,325) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	•														
72 Intraco Thermal Gas-456730 (\$1,918,075) (\$1,698,345) (\$127,982) (\$91,748) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	70 Other Elec Rev - Extraction Plant Cr - 456018														
73 Fuel Bookouts-456711 \$561,323 \$525,541 \$13,490 \$22,292 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$0			\$0										
74 Fuel Bookouts-456720 (\$561,323) (\$525,541) (\$13,490) (\$22,292) \$0															
75 Other Purchases and Sales Subtotal \$2,484,297 \$404,547 \$1,851,438 \$228,312 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0															
76 Misc. Power Exp. Actual-557160 ED AN \$2,616,750 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0														\$0	
77. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10															
77 Misc. Power Exp. Subtotal \$2,616,750 \$2,616,750 \$0 \$0		\$2,616,750					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	77 Misc. Power Exp. Subtotal	\$2,616,750	\$2,616,750	\$0	\$0	\$0									

Nov-24

Dec-24

Oct-24

\$0

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

May-24

\$0

Jun-24

\$0

Jul-24

Aug-24

Sep-24

\$0

Apr-24

\$87,775

2	447 Sale for Resale	(\$87,526,145)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$120,840)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$12,359,641	\$4,419,464	\$4,123,045	\$3,817,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$47,465,855	\$21,574,355	\$12,617,001	\$13,274,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$10,035,494)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$5,205,218	\$1,782,206	\$1,735,976	\$1,687,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$135,121	\$16,942	\$56,829	\$61,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$53,677,220	\$45,091,909	\$4,257,175	\$4,328,136	(\$33,065)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$32,316,823	\$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	(\$26,346,075)	(\$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	\$9,427,773	\$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	\$33,989,957	\$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	(\$7,004,179)	(\$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	\$4,464,225	\$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
	557 Broker Fees - Other Expenses	\$150,582	\$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	(\$1,759,498)	(\$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	\$45,239,608	\$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
40		*******	****	(040 500 000)	(40.007.700)	(07.000.440)								
19	Actual - Authorized Net Expense	\$8,437,612	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$7,386,442)								
20	Resource Optimization - Subtotal	\$5,101,261	\$3,021,411	\$1,851,473	\$228,377	\$0								
21	Adjusted Net Expense	\$13,538,873	\$32,723,755	(\$10,715,526)	(\$8,469,356)	(\$7,386,442)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share	•	\$21,447,149	(\$7,022,956)	(\$5,550,816)	(\$4,841,074)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WA Retail Revenue Adjustment	(\$941,943)	(\$719,372)	(\$421,660)	\$199,089									
25	(+) Surcharge (-) Rebate	(, , ,	(, -,,-)	(, ,,,,,	,,									
26	Net Power Cost (+) Surcharge (-) Rebate	\$7,931,434	\$20,727,777	(\$7,444,616)	(\$5,351,727)	#VALUE!								
28	Cumulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	#VALUE!								
input	t 10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	#VALUE!								
input		50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	#VALUE!								
input		0% 0%	\$4,000,000	\$4,000,000	\$4,000,000	#VALUE!								
	check #-should be zero	S R	\$0	\$0	\$0	#VALUE!								
Defe	erral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	#VALUE!								
Defe	erral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	#VALUE!								
Acct	t 557280 Entry; (+) Rebate, (-) Surcharge	(\$1,965,717)	(\$12,654,999)	\$6,700,154	\$3,989,128	#VALUE!								
	npany Band Gross Margin Impact, nulative		\$8,072,778	\$7,328,316	\$5,965,717	#VALUE!								
I =====														

REVISED Deferral Calc

Line No.

WASHINGTON ACTUALS

1 555 Purchased Power

TOTAL

\$86,039,959

Jan-24

\$54,594,024

Feb-24

\$15,642,839

Mar-24

\$15,715,321

												гау	je 62 01 323	
Line		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May 24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<u>No.</u>		TOTAL	Jai1-24	Feb-24	IVIAI-24	Apr-24	May-24	Juli-24	Jui-24	Aug-24	3ep-24	OCI-24	NOV-24	Dec-24
	501 FUEL-TONS	170 001	50.010	55 500	04.500									
30		173,861	56,818	55,520	61,523	-	-	-	-	-	-	-	-	-
31	Colstrip	253,095	93,761	84,341	74,993	-	-	-	-	-	-	-	-	-
	501 FUEL-COST PER TON													
32		wood	\$19.65	\$19.07	\$18.49									
33	Colstrip	coal	\$34.87	\$36.04	\$35.28									
	547 FUEL													
34	NE CT Gas/Oil-547213	\$573	\$2,817	(\$2,586)	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		\$843,056	\$479,532	\$253,038	\$110,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Kettle Falls CT-547211	\$632,731	\$267,844	\$171,002	\$193,885	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Coyote Springs2-547610	\$17,386,985	\$8,048,513	\$4,653,024	\$4,685,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		\$14,804,156	\$6,690,143	\$4,022,725	\$4,091,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310	\$13,798,354	\$6,085,506	\$3,519,798	\$4,193,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Total 547 Fuel Expense	\$47,465,855	\$21,574,355	\$12,617,001	\$13,274,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$58,339,310	\$46,644,584	\$5,813,166	\$5,914,625	(\$33,065)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		755,500,010	\$, . ,	70,010,100	70,017,020	(+55,000)		~~	Ψ,					
			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
	456 TRANSMISSION REVENUE													
	456100 ED AN	(\$8,528,547)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45		(\$231,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46		\$0 (6430.733)	\$0 (#137 F00)	\$0 (\$145.363)	\$0 (\$145.874)	\$0 ©0	\$0 \$0	\$0 \$0						
48	456030 ED AN - Clearwater Trans 456130 ED AN - Ancillary Services Revenue	(\$428,733) (\$340,001)	(\$137,500) (\$214,330)	(\$145,362) (\$26,059)	(\$145,871) (\$99,612)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	456017 ED AN - Low Voltage	(\$30,189)	(\$10,063)	(\$10,063)	(\$10,063)	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
50	· ·	(\$32,142)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456705 ED AN - Low Voltage	(\$444,882)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$10,035,494)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-														
	565 TRANSMISSION EXPENSE													
53		\$5,191,610	\$1,777,670	\$1,731,440	\$1,682,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	565710 ED AN	\$13,608	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$5,205,218	\$1,782,206	\$1,735,976	\$1,687,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		K	EVISE	D Dele	rrai Ca	IC								
E7	557 Broker & Related Fees	¢04.604	£40.044	# 26 620	¢54.000	Hossack, Jennifer	: 0		r.o.	CO	20	C O	C O	¢0
58	557170 ED AN 557172 ED AN	\$91,691 \$0	\$10,811 \$0	\$26,620 \$0	\$54,260 \$0	At the time ERM wa		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	557165 ED AN	\$31,599	\$2,234	\$26,427	\$2,938	recorded for Mar'24,	, uie	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	557167 ED AN	\$0	\$0	\$0	\$0	balance was \$52,01 DJ601 late entry.	4, \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	557018 ED AN	\$11,831	\$3,897	\$3,782	\$4,152	φυ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$135,121	\$16,942	\$56,829	\$61,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00	Other Purchases and Sales	M44 F00 740	60 440 700	£4 000 500	# 0.000.400	••	0.0	**	60	60	***	0.0	40	
64	Econ Dispatch-557010 Econ Dispatch-557150	\$11,596,716 (\$10,085,276)	\$3,443,708 (\$3,026,977)	\$1,863,528 (\$638,217)	\$6,289,480 (\$6,420,082)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
65	·	\$1,160,830	\$774,329	\$135,850	\$250,651	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
66		(\$1,160,830)	(\$774,329)	(\$135,850)	(\$250,651)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67		\$3,877,595	\$2,611,710	\$692,998	\$572,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel DispatchFin -456010	\$1,910,964	\$550,289	\$1,334,906	\$25,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel Dispatch-456015	(\$2,788,983)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Elec Rev - Extraction Plant Cr - 456018	(\$108,644)	(\$33,455)	(\$32,864)	(\$42,325)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Elec Rev - Specified Source - 456019 Intraco Thermal Gas-456730	\$0 (\$1,018,075)	\$0 (\$1,609,345)	\$0 (\$127.082)	\$0 (\$01.748)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Fuel Bookouts-456711	(\$1,918,075) \$561,323	(\$1,698,345) \$525,541	(\$127,982) \$13,490	(\$91,748) \$22,292	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Fuel Bookouts-456720	(\$561,323)	(\$525,541)	(\$13,490)	(\$22,292)	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0
75	Other Purchases and Sales Subtotal	\$2,484,297	\$404,547	\$1,851,438	\$228,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		. ,,	,	. , ,	,	*-	**	**	**	**	**	**	**	
76	Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
_	Misc. Power Exp. Actual-337 100 EB AN			\$0 \$0	\$0 \$0	\$0 \$0	ΨΟ	Ψ	ΨΟ	Ψ	Ψ	ΨΟ	Ψ	ΨΟ
11	misc. i Owei Exp. Subtotal	\$2,616,750	\$2,616,750	φU	ψU	φu								

Journal Drilldown												
202403, PTD, USD, AVISTA CORP April 5, 2024 at 7:46:48 AM PDT												
	Effective				Period	Currency	Jnl					
Account Combination	Date	Journal Name	Journal Source	Journal Category	Name	Code	Line	Entered Dr	Entered Cr	Accounted Dr	Accounted Cr	Description (Lines)
001.557170.ED.AN.DL	3/31/2024	202403 Purchase Invoices USD	Payables	Purchase Invoices	202403	USD	47	1,569.30		1,569.30		Journal Import Created
001.557170.ED.AN.DL	3/31/2024	635-INT EXPENSE 202403 DJ USD	AVA JET	DJ	202403	USD	57	1,524.66	-	1,524.66	-	LC Fees for CAISO - FEB
001.557170.ED.AN.DL	3/31/2024	202403 Purchase Invoices USD	Payables	Purchase Invoices	202403	USD	70	8,935.00		8,935.00		Journal Import Created
001.557170.ED.AN.DL	3/31/2024	476- POWER/GAS CLEARING 202403 DJ USD	AVA JET	DJ	202403	USD	11	1,882.81		1,882.81		Wells Fargo trading fees - Therma
001.557170.ED.AN.DL	3/31/2024	476- POWER/GAS CLEARING 202403 DJ USD	AVA JET	DJ	202403	USD	12	21,562.92		21,562.92		Mizuho trading fees - Thermal
001.557170.ED.AN.DL	3/31/2024	601 - CASH MANAGEMENT ADJUSTMENTS 202403 DJ USD	AVA JET	DJ	202403	USD	4	2,245.46		2,245.46		LC fees for CASIO correction
001.557170.ED.AN.DL	3/31/2024	471- BROKER FEES 202403 DJ USD	AVA JET	DJ	202403	USD	4	16,539.77		16,539.77		Broker Fees
								54 259 92		54 259 92	-	

Date

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202404 ✓

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 05/06/2024 4:02 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 05/06/2024 4:41 PM

Category: DJ Approved by:

Currency: USD

Explanation:

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

accounting order.

pared by Jennifer Hossack

Date

Parsons 5/7/24

Reviewed by Date

Approved for Entry Corporate Accounting use Only

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202404

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 05/06/2024 4:02 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 05/06/2024 4:41 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	834,369.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	834,369.00 🗸	0.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	5,334.00 v	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	5,334.00 Current Year ERM Interest Inc (2024)
43	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	54,516.00 ✓Interest on Pending Balances 186290
44	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	54,516.00 ✔	0.00 Interest on Pending Balances 186290
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,347,417.00 √ Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,347,417.00 🗸	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	69,219.00 ✓ Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	69,219.00 ✔	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	6,622.00 ✔	0.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	6,622.00✓Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	13,530.00 ✓	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	13,530.00 ✓ Interest Expense on Pending Balance Solar Select
					Totals:	2,331,007.00	2,331,007.00

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

Changes Semiannually on January 1 and July 1

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

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

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June. Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,033,202	0	
4/30/2024		✓	(834,369)	✓	5,334	v	1,131,348	✓ 1,204,167	2,033,202	829,035.00	
5/31/2024			R-01								
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

(834,369) 5,334

Entry:			
	Debit	Credit	
557280 ED WA	834,369	/	Deferred Power Supply Expense
186280 ED WA			834,369 ✓Regulatory Asset ERM Deferred Current Year
419600 ED WA			5,334 ✓Interest Inc Energy Deferrals
186280 ED WA	5,334	✓	Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2023

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186290

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	15,882,038	0	
2/29/2024	15,827,522	0			54,516		15,827,522	15,936,554	15,936,554	0	
3/31/2024	15,827,522				54,516		15,827,522	15,991,070	15,991,070	0	
4/30/2024	15,827,522				54,516	v	15,827,522	16,045,586	15,991,070	(54,516.00)	
5/31/2024											
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

54,516

Entry: Credit Debit

419600 ED WA 54,516 ✓Interest Income on Pending Balance

186290 ED WA 54,516 ✓ Interest Income on Pending Balance

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 182352

Use new FIT rate from Kaylene

		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0	
2/29/2024	23,775,948		(1,572,914)		79,185		22,203,034	22,367,045	22,367,045	0	
3/31/2024	22,203,034		(1,433,119)		74,008		20,769,915	21,007,934	21,007,934	0	
4/30/2024	20,769,915	v	(1,347,417)	Y	69,219	v	19,422,498	19,729,736	21,007,934	1,278,198.00	
5/31/2024			R-02	2							
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

(1,347,417)

69,219

Entry:		
	Debit	Credit

182352 ED WA 1,347,417 •WA ERM Deferral-Approved for Rebate

1,347,417 🗸 557290 ED WA WA ERM Amortization

419600 ED WA

69,219 ✓Interest Income Energy Deferrals 182352 ED WA 69,219 🗸 WA ERM Deferral-Approved for Rebate

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186295

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0	
2/29/2024	(3,880,816)		(20,354)		(13,402)		(3,901,170)	(3,927,568)	(3,927,568)	0	
3/31/2024	(3,901,170)		(23,658)		(13,478)		(3,924,828)	(3,964,704)	(3,964,704)	0	
4/30/2024	(3,924,828)	✓	(6,622)	✓	(13,530)	✓	(3,931,450)	(3,984,856)	(3,964,704)	20,152.00	
5/31/2024			R-03								
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

(6,622) (13,530)

Entry:				
	Debit		Credit	
557175 ED WA		6,622	✓	Solar Select Deferral
186295 ED WA				6,622 ∕ Reg Asset ERM Solar Select
431600 ED WA		13,530	✓	Interest Expense on Pending Balance
186295 ED WA				13,530 ✓Interest Expense on Pending Balance

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

No.														
140.	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$100,446,293	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$103,549,589)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$107,297)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$15,416,920	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$52,462,439	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$13,595,044)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$6,864,384	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$148,192	\$16,942	\$56,829	\$61,350	\$13,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$58,300,892	\$45,091,909	\$4,257,175	\$4,328,136	\$4,623,672	(\$107,297)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$42,491,888	\$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	(\$36,950,685)	(\$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	\$12,186,926	\$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	\$40,201,385	\$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
	456 Transmission Revenue	(\$9,367,531)	(\$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)
	565 Transmission Expense	\$5,952,300	\$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
	557 Broker Fees - Other Expenses	\$200,776	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
	456 Other Revenue	(\$2,122,074)	(\$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	\$52,592,985	\$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	\$5,707,907	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$2,729,705) 🗸	(\$4,210,733)							
20	Resource Optimization - Subtotal	\$5,253,035	\$3,021,411	\$1,851,473	\$228,377	\$151,774 ✓								
21	Adjusted Net Expense	\$10,960,942	\$32,723,755	(\$10,715,526)	(\$8,469,356)	(\$2,577,931) 🗸	#VALUE!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share	· · · · · · · · · · · · · · · · · · ·	\$21,447,149	(\$7,022,956)	(\$5,550,816)	(\$1,689,576) 🗸	#VALUE!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$921,106)	(\$719,372)	(\$421,660)	\$199,089	R-04 \$20,837 ✓								
26	Net Power Cost (+) Surcharge (-) Rebate	\$6,262,695	\$20,727,777	(\$7,444,616)	(\$5,351,727)	(\$1,668,739) ✔	#VALUE!							
28	Cumulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	\$6,262,695 ✔	#VALUE!							
input	10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	#VALUE!							
		50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	\$2,262,695 ✓	#VALUE!							
input														
input		0% 0%	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	#VALUE!							
	check #-should be zero	S R	\$0	\$0	\$0	\$0	#VALUE!							
Defe	rral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348 ✓	#VALUE!							
Defe	rral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	R-01 (\$834,369) ✓	#VALUE!							
	557280 Entry; (+) Rebate, (-) Surcharge	(\$1,131,348)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369 🗸	#VALUE!							
	pany Band Gross Margin Impact, ulative		\$8,072,778	\$7,328,316	\$5,965,717	\$5,131,347 🗸	#VALUE!							

Lina														
Line <u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
140.	555 PURCHASED POWER	TOTAL	Juli-24	1 65-24	IVIQ1-2-7	Ap1-2-7	may-2-	Juli-24	0UI-24	Aug-24	06p-24	001-24	1107-24	D00-24
1	Short-Term Purchases	\$49,302,953	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$12,384,732	\$3,096,183	\$3,096,183	\$3,096,183	\$3,096,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$88,292	\$520	\$24,551	\$31,722	\$31,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$341,348	\$85,337	\$85,337	\$85,337	\$85,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$11,376,509	\$2,880,764	\$2,880,764	\$3,027,311	\$2,587,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$4,471	\$984	\$1,316	\$1,177	\$994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$582,538	\$112,666	\$173,430	\$147,496	\$148,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,561,329	\$219,393	\$512,016	\$436,164	\$393,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,049,711	\$613,308	\$556,998	\$514,563	\$364,842	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	East, South, Quincy Columbia Basin Irrigation Dist	\$95,837	\$0	\$0	\$0	\$95,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Rathdrum Power, LLC (Lancaster PPA)	\$10,012,789	\$2,591,265	\$2,669,858	\$2,580,604	\$2,171,062	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Palouse Wind	\$8,007,832	\$1,909,342	\$1,905,419	\$1,925,508	\$2,267,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Rattlesnake Flat, LLC	\$4,250,507	\$748,437	\$1,026,933	\$1,138,070	\$1,337,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WPM Ancillary Services	\$425,626	\$214,330	\$26,059	\$99,612	\$85,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Non-Mon. Accruals	(\$38,181)	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$100,446,293	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0_
	(1) Effective Nevember 2009, WND 2 purchase expens	a haa haan adiiyata	d to rofloot the mi	d naint price - p	or Cattlement A	groomont Causo	No. 11.96.00							
	(1) Effective November, 2008, WNP-3 purchase expens 555 PURCHASED POWER	e nas been aujuste	u to renect the mi	а-рони рисе, р	ei Semement A	greenient, Gause	1NO. U-00-99							
	55500	0 \$91,490,658	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55503		\$0	\$0	\$0	\$10,300,024	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0
	55510		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55531		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55531		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55538		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55555		(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55570	0 \$2,830,640	\$2,685,047	\$64,300	\$44,800	\$36,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55571	0 \$425,626	\$214,330	\$26,059	\$99,612	\$85,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55574		\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$27,568)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	✓							
	WNP3 Mid Poi		-	-	-	-	-	-	-	-	-	-	-	-
		\$100,446,293	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE													
	Short-Term Sales	(\$84,907,835)	(\$24,625,315)		(\$23,259,656)		(\$107,297)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Nichols Pumping Index Sale	(\$1,451,155)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sovereign Power/Kaiser Load Following	(\$51,193)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Pend Oreille DES	(\$195,385)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Merchant Ancillary Services	(\$16,944,021)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	\$0	\$0	\$0		\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$103,549,589)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$107,297)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE													
	44700	(, ,			(\$16,399,958)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	\$546,818	\$248,812	\$66,798	\$118,681	\$112,527 ✓								
	44710	, ,	\$9,312,840	(\$3,384,888)	(\$4,368,263)	(\$2,355,184)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	44715		(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	44770	(, , ,	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	44771	, ,	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	44772 44772		(\$8,256,466) (\$493,846)	(\$2,374,345) \$1,907	(\$3,408,496) (\$290,411)	(\$2,904,714)	\$0 (\$107,297)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	44774	\$0	(\$493,646)	\$1,907	(\$290,411)	(\$574,145)	(φ101,291)	φU -	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		(\$103,549,589)				(\$16,036.987)	(\$107,297)	<u>-</u> \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
		(+100,040,000)	(+00,040,200)	(+20,000,710)	(+=0,002,021)	(+.0,000,001)	(4.01,201)	40	40	40	ŢŪ.	ŢŪ.	ŢŪ.	ų,
	501 FUEL-DOLLARS													
25	Kettle Falls Wood-501110	\$3,983,613	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$446	\$2,321	(\$200)	\$996	(\$2,671)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Colstrip Coal-501140	\$11,275,566	\$3,269,730	\$3,039,248	\$2,645,888	\$2,320,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$157,295	\$31,213	\$25,490	\$32,417	\$68,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$15,416,920	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2024 WA ID Actual Deferrals - 5/6/2024

												Fay	e 92 of 325	
Line <u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
140.	•	TOTAL	Jan-24	1 65-24	IVIGI -2-4	Ap1-24	may-24	5u11-24	5ui-24	Aug-24	Оер-24	001-24	1404-24	Dec-24
30	501 FUEL-TONS Kettle Falls	210,682	56,818	55,520	61,523	36,821								
31		319,553	93,761	84,341	74,993	66,458			_	_	_		_	_
		,		. ,.	,,,,,	,								
	501 FUEL-COST PER TON													
32	Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23								
33		coal	\$34.87	\$36.04	\$35.28	\$34.92								
	·													
	547 FUEL													
	NE CT Gas/Oil-547213	\$10,294	\$2,817	(\$2,586)	\$342	\$9,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 36	Boulder Park-547216 Kettle Falls CT-547211	\$1,077,419 \$723,484	\$479,532 \$267,844	\$253,038 \$171,002	\$110,486 \$193,885	\$234,363 \$90,753	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
37	Coyote Springs2-547610	\$20,193,086	\$8,048,513	\$4,653,024	\$4,685,448	\$2,806,101	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
38		\$15,273,412	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310	\$15,184,744	\$6,085,506	\$3,519,798	\$4,193,050	\$1,386,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Total 547 Fuel Expense	\$52,462,439	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$64,776,063	\$46,644,584	\$5,813,166	\$5,914,625	\$6,510,985	(\$107,297)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		-		<u> </u>										
	450 TD 41/04/00/01/ DEVENUE		202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
42	456 TRANSMISSION REVENUE 456100 ED AN	(\$11,609,099)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	(\$3,080,552)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456120 ED AN - BPA Settlement	(\$308,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0 \$0	\$ 0	\$ 0	\$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
46		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$576,035)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	•	(\$425,626)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	S S	(\$40,252)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
50 51	456700 ED WA - Low Voltage 456705 ED AN - Low Voltage	(\$42,856) (\$593,176)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
_	Total 456 Transmission Revenue	(\$13,595,044)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(, , , , , , , , , , ,							•	
	565 TRANSMISSION EXPENSE													
53	565000 ED AN	\$6,846,240	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 55	565312 ED AN 565710 ED AN	\$0 \$19.144	\$0 \$4,536	\$0 \$4,536	\$0 \$4,536	\$0 \$4,536	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Total 565 Transmission Expense	\$18,144 \$6,864,384	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Total 303 Transmission Expense	\$0,004,304	\$1,702,200	φ1,733,976	\$1,007,030	\$1,039,100	φυ	40	φ0	φ0	φ0	φυ	Ψ0	
	557 Broker & Related Fees													
57	557170 ED AN	\$103,135	\$10,811	\$26,620	\$54,260	\$11,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$28,388	\$2,234	\$26,427	\$2,938	(\$3,211)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	557167 ED AN 557018 ED AN	\$0 \$16,669	\$0 \$3,897	\$0 \$3,782	\$0 \$4,152	\$0 \$4,838	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
62	Total 557 ED AN Broker & Related Fees	\$148,192	\$16,942	\$56,829	\$61,350	\$13,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02		, .	,-	, , , , ,	,	,.	•	•	•	•			•	
60	Other Purchases and Sales	¢42.602.224	f2 442 700	£4 062 E00	#C 200 400	¢4 005 540	r.c	# 0	# 0	# 0	6 0	6 2	# 0	#
63 64	Econ Dispatch-557010 Econ Dispatch-557150	\$12,602,234 (\$10,723,548)	\$3,443,708 (\$3,026,977)	\$1,863,528 (\$638,217)	\$6,289,480 (\$6,420,082)	\$1,005,518 (\$638,272)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
65	Gas Bookouts-557700	\$1,183,105	\$774,329	\$135,850	\$250,651	\$22,275	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
66	Gas Bookouts-557711	(\$1,183,105)	(\$774,329)	(\$135,850)	(\$250,651)	(\$22,275)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Intraco Thermal Gas-557730	\$4,235,536	\$2,611,710	\$692,998	\$572,887	\$357,941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel DispatchFin -456010	\$1,925,214	\$550,289	\$1,334,906	\$25,769	\$14,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel Dispatch-456015	(\$2,972,823)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Other Elec Rev - Extraction Plant Cr - 456018 Other Elec Rev - Specified Source - 456019	(\$161,324) \$0	(\$33,455) \$0	(\$32,864) \$0	(\$42,325) \$0	(\$52,680) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Intraco Thermal Gas-456730	(\$2,269,283)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Fuel Bookouts-456711	\$572,570	\$525,541	\$13,490	\$22,292	\$11,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Fuel Bookouts-456720	(\$572,570)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Other Purchases and Sales Subtotal	\$2,636,006	\$404,547	\$1,851,438	\$228,312	\$151,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Misc. Power Exp. Subtotal	\$2,616,750	\$2,616,750	\$0	\$0	\$0								

Line														
No	•	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
78	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Wind REC Exp Actual 557395	\$279	\$114	\$35	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	Wind REC Subtotal	\$279	\$114	\$35	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
84	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	Net Resource Optimization	\$5,253,035	\$3,021,411	\$1,851,473	\$228,377	\$151,774								
86	Adjusted Actual Net Expense	\$63,553,927	\$48,113,320	\$6,108,648	\$4,556,513	\$4,775,446								

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413	458,399 ✔	-	-	-	-	-	-	-	-	2,062,516
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)	(220,003) 🗸	-	-	-	-	-	-	-	-	(965,642)
Add Current Month Unbilled	260,999	227,025	220,003	183,949 🗸	-	-	-	-	-	-	-	-	891,976
Total Retail Sales	583,253	501,861	481,391	422,345 ✓	-	-	-	-	-	-	-	-	1,988,850
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	1,915,338
Difference from Test Year	57,412	33,652	(15,889)	(1,663) 🗸									73,512
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 - \$	\$719,372	\$421,660	(\$199,089)	(\$20,837) 🗸	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$921,106

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18		<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024)		\$ 12,406.30 26,262.83	\$ 12,406.30 43,479.26	\$ 12,406.30 112,062.28	\$ 12,406.30 127,695.59 v								
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$5,570 2,500.00	\$8,809 2,500.00	\$9,661 2,500.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue =Mwh X Customer Sales Amt (\$52.71) =Value of Power (Powerdex Price) =REC Sales (\$0) for 2024		48,967.59 \$248,812 -	81,067.98 \$66,798 -	208,942.44 \$118,681 -	238,091.07 ✓ \$112,527 ✓	\$0 -							
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication		657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	-	-	-	-	-	-	-	
Revenue Customer Sales Market Value Total	\$1,123,887	\$48,968 \$248,812 \$297,780	\$81,068 \$66,798 \$147,866	\$208,942 \$118,681 \$327,623	\$238,091 \$112,527 \$350,618	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	- - -	- - -
Expense PPA Purchase Power Supply Rate Credit Interconnection & Integration Integration		\$39,901 \$26,263 \$12,406 \$3,528	\$66,057 \$43,479 \$12,406 \$5,570	\$170,254 \$112,062 \$12,406 \$8,809	\$12,406	\$0 \$0 \$0							
Program Administration (Actual Charges) 02806591 Total	\$857,571	\$0 \$82,098	\$0 \$127,512	\$434	\$228 \$343,996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Margin	\$266,316	\$215,682	\$20,354	\$23,658	\$6,622 ✓ R-03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Accounting Period	Billing Determinan	Servic	e State C	ode Rate Schedule	Rate Schedule Desc	FERC Acc	t Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters Y	TD Usage Y	TD Revenue Am
202404	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	610,451	0	0	3,088,287
202404	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,740	0	0	10,869
202404	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	144,337	0	0	653,487
202404	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	24,438	0	0	97,748
202404	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	82	0	0	328
202404	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	17,416	0	0	88,431
202404	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	5,767	0	0	6,078
202404	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	27	0	0	108
202404	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	214	0	0	710
202404	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	13,102	0	0	47,021
202404	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	1,447	0	0	4,118
202404	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	3,018	0	0	11,814
202404	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,231	0	0	6,208
202404	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	460	0	0	667
202404	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	8,312	0	0	40,240
202404	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	30	0	0	113
202404	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	3	0	0	11
202404	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	178	0	0	724
202404	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	67,485	0	0	270,824
202404	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	2,377	0	0	4,387
202404	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	90,911	0	0	341,391
202404	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	1
202404	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,149	0	0	4,955
202404	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	731	0	0	3,586
202404	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	220	0	0	960
202404	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	303,017	0	0	1,261,817
202404	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	604	0	0	2,425
202404	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	5
202404	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	105,424	0	0	371,218
202404	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	1
202404	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,720	0	0	10,149
202404	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	38	0	0	148
202404	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,263	0	0	4,645
202404	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	13	0	0	72
202404	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	0	443
202404	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	12	0	0	71
Overall - Total								0	0	1,409,331	✓ 0	0	6,334,060

Page 1 of 2 Run Date: May 6, 2024

For Internal Use Only

Conversion Factor

0.956069 Conversion Factor

✓

1,347,417

182352 ERM Amortizing - Journal

Current Month Journal Entry

Jurisdiction: WA 🗸

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	001	55,345,409	\$5,977,826
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	1,615,980	\$284,841
	01 RESIDENTIAL	2800	01	022	711,588	\$85,365
	01 RESIDENTIAL	2800	01	032	91,310	\$18,039
21	21 FIRM COMMERCIAL	2800	21	011	13,393,101	\$2,004,132
	21 FIRM COMMERCIAL	2800	21	021	25,940,752	\$2,855,620
	21 FIRM COMMERCIAL	2800	21	025	21,939,281	\$2,177,803
	21 FIRM COMMERCIAL	2800	21	031	1,041,046	\$124,881
	31 FIRM- INDUSTRIAL	2800	31	011	114,236	\$16,344
	31 FIRM- INDUSTRIAL	2800	31	021	2,092,066	\$219,212
	31 FIRM-INDUSTRIAL	2800	31	025	30,002,299	\$2,202,447
31	31 FIRM-INDUSTRIAL	2800	31	0251	31,422,350	\$1,690,089
	31 FIRM- INDUSTRIAL	2800	31	031	239,794	\$28,530
01 - Summary					57,764,288	\$6,366,072
21 - Summary					62,314,180	\$7,162,435
31 - Summary					63,870,746	\$4,156,621
WA - Summary					183,949,214	y \$17,685,128

Unbilled - Deferral Calc Input tab



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
202404 🗸	ED ✔	01	01 RESIDENTIAL	258,259	209,084,289	23,881,048	246,785	1,056,845,418	121,103,829
		21	21 FIRM COMMERCIAL	27,970	169,595,953	21,227,119	26,835	717,598,752	88,681,061
		31	31 FIRM- INDUSTRIAL	333	75,183,472	5,545,369	313	276,518,745	20,989,271
		39	39 FIRM-PUMPING-IRRIGATION ONLY	511	2,472,774	256,944	510	3,200,359	368,291
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	587	876,151	501,190	527	3,404,991	1,880,196
		80	80 INTERDEPARTMENT REVENUE	109	1,186,056	145,751	109	4,947,249	603,777
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,840	0	0	16,815
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	153,985
		OD	OD Other Electric Direct	0	0	7,100	0	0	28,300
		RP	RP Rent Permits	0	0	16,156	0	0	29,529
	ED - Sumi	mary		287,769	458,398,696	51,623,014	275,079	2,062,515,515	233,855,054
202404 - Summary				287,769	458,398,696	51,623,014	275,079	2,062,515,515	233,855,054
Overall - Summary	Overall - Summary			287,769	458,398,696	√ 51,623,014	275,079	2,062,515,515	233,855,054

Page 2 of 4 Run Date: May 6, 2024

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Billed Sales - Calc Workbook

Avista			Hourly Data	05/05/2024 17:06 PM
DAY HOUR				
Element Key>	27096	27120	27157	
Short Name>	SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost	
4/30/2024 H13	16		-	
4/30/2024 H14	15		-	
4/30/2024 H15	10		-	
4/30/2024 H16	16		-	
4/30/2024 H17	6		-	
4/30/2024 H18	4		-	
4/30/2024 H19	3		-	
4/30/2024 H20	1		-	
4/30/2024 H21	0		-	
4/30/2024 H22	0		-	
4/30/2024 H23	0		-	
4/30/2024 H24	0		-	
	4517		46,814.39	
			65,713.00 ✔	Powerdex Estimator ✓
			\$ 112.527.39	Line 53 on WA Monthly tab, is pulled into line 57 on ID Monthly tab

2024 WA ERM Report Page 102 of 325 Printed 06/06/2024 at 4:40 PM

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202405 ✓

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 06/06/2024 4:38 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 06/06/2024 4:40 PM

Category: DJ Approved by:

Currency: USD

Explanation:

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

accounting order.

nn Hossack 06/06/24

epared by Jennifer Hossack

Reviewed by

Corporate Accounting use Only

Approved for Entry

Date

Date

Date

6/7/24

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202405

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 06/06/2024 4:38 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 06/06/2024 4:40 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	373,335.00 ✓	0.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	373,335.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	4,540.00 v	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	4,540.00 Current Year ERM Interest Inc (2024)
43	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	54,516.00 Anterest on Pending Balances 186290
44	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	54,516.00 ✓	0.00 Interest on Pending Balances 186290
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,204,913.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,204,913.00 🗸	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	64,824.00 √ nterest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	64,824.00 ✔	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	0.00	24,987.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	24,987.00 ✔	0.00 Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	13,498.00 ✓	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	13,498.00 ≰ nterest Expense on Pending Balance Solar Select
					Totals:	1,740,613.00	1,740,613.00

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,033,202	0	
4/30/2024			(834,369)		5,334		1,131,348	1,204,167	1,204,167	0	
5/31/2024	1,131,348	>	373,335	v	4,540	✓	1,504,683	1,582,042	1,204,167	(377,875)	
6/30/2024			R-01								
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

373,335 4,540

Entry:			
	Debit	Credit	
557280 ED WA			373,335 ✓Deferred Power Supply Expense
186280 ED WA	373,335	· 🗸	Regulatory Asset ERM Deferred Current Year
419600 ED WA			4,540 ✓Interest Inc Energy Deferrals
186280 ED WA	4,540	/	Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2023

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186290

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	15,882,038	0	
2/29/2024	15,827,522	0			54,516		15,827,522	15,936,554	15,936,554	0	
3/31/2024	15,827,522				54,516		15,827,522	15,991,070	15,991,070	0	
4/30/2024	15,827,522				54,516		15,827,522	16,045,586	16,045,586	0	
5/31/2024	15,827,522	*			54,516	v	15,827,522	16,100,102	16,045,586	(54,516)	
6/30/2024											
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

54,516

Entry: Credit Debit

419600 ED WA 54,516 ✓Interest Income on Pending Balance

186290 ED WA 54,516 ✓ Interest Income on Pending Balance

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 182352

Entry:

Use new FIT rate from Kaylene

		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0	
2/29/2024	23,775,948		(1,572,914)		79,185		22,203,034	22,367,045	22,367,045	0	
3/31/2024	22,203,034		(1,433,119)		74,008		20,769,915	21,007,934	21,007,934	0	
4/30/2024	20,769,915		(1,347,417)		69,219		19,422,498	19,729,736	19,729,736	0	
5/31/2024	19,422,498	✓	(1,204,913)	✓	64,824	✓	18,217,585	18,589,647	19,729,736	1,140,089	
6/30/2024			R-02								
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024	,										
12/31/2024											

(1,204,913)

64,824

⊏⊓uy.		
	Debit	Credit
182352 ED WA		1,204,913 WA ERM Deferral-Approved for Rebate
557290 FD WA	1 204 913	WA FRM Amortization

WA ERM Amortization

419600 ED WA 64,824 ✓ 1nterest Income Energy Deferrals
182352 ED WA 64,824 ✓ WA ERM Deferral-Approved for Rebate

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186295

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0	
2/29/2024	(3,880,816)		(20,354)		(13,402)		(3,901,170)	(3,927,568)	(3,927,568)	0	
3/31/2024	(3,901,170)		(23,658)		(13,478)		(3,924,828)	(3,964,704)	(3,964,704)	0	
4/30/2024	(3,924,828)		(6,622)		(13,530)		(3,931,450)	(3,984,856)	(3,984,856)	0	
5/31/2024		✓	24,987	✓	(13,498)	✓	(3,906,463)	(3,973,367)	(3,984,856)	(11,489)	
6/30/2024			K-U3								
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

24,987 (13,498)

Entry:			
	Debit	Credit	
557175 ED WA			24,987 ✓ Solar Select Deferral
186295 ED WA		24,987 ✔	Reg Asset ERM Solar Select
431600 ED WA		13,498 🗸	Interest Expense on Pending Balance
186295 ED WA			13,498 ✓Interest Expense on Pending Balance

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

No.	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$115,257,229	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447 Sale for Resale	(\$115,816,789)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$271,362)	\$0	\$0	\$0	\$0	\$0	\$0
	501 Thermal Fuel	\$16,150,375	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$55,397,030	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$17,004,817)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$8,475,794	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$191,714	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$62,921,898	\$45,091,909	\$4,257,175	\$4,328,136	\$4,623,672	\$4,621,006 🗸	(\$271,362)	\$0	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$51,845,058	\$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	(\$45,901,998)	(\$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	\$13,964,233	\$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	\$43,689,877	\$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	(\$11,940,961)	(\$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	\$7,440,375	\$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	\$250,970	\$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	(\$2,651,133)	(\$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	\$56,696,421	\$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	\$6,225,477	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$2,729,705)	\$517,570 🗸	(\$4,468,315)						
20	Resource Optimization - Subtotal	\$5,659,204	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169 ✓	•						
21	Adjusted Net Expense	\$11,884,681	\$32,723,755	(\$10,715,526)	(\$8,469,356)	(\$2,577,931)	\$923,739 🗸	#VALUE!	\$0	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share		\$21,447,149	(\$7,022,956)	(\$5,550,816)	(\$1,689,576)	\$605,419 🗸	#VALUE!	\$0	\$0	\$0	\$0	\$0	\$0
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$779,855)	(\$719,372)	(\$421,660)	\$199,089	\$20,837	\$141,251 ✔							
	Net Power Cost (+) Surcharge (-) Rebate	\$7,009,365	\$20,727,777	(\$7,444,616)	(\$5,351,727)	(\$1,668,739)	R-04 \$746,670 ✓	#VALUE!						
	Cumulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	\$6,262,695	\$7,009,365 🗸	#VALUE!						
20	Cumulative Dalatice		φ 2 0,121,111	ψ 13,203, IU I	ψ1,001, 404	ψ0,202,030	₩1,003,303 V	"YALUE!						
input	10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	#VALUE!						
input	4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	\$2,262,695	\$3,009,365	#VALUE!						
input	0 to \$4M	0% 0%	\$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	#VALUE!						
Defer	ral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683 ✓	#VALUE!						
	ral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	#VALUE!						
	557280 Entry; (+) Rebate, (-) Surcharge	(\$1,504,683)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369	R-01 (\$373,335) ✓							
	pany Band Gross Margin Impact,		\$8,072,778	\$7,328,316	\$5,965,717	\$5,131,347	\$5,504,682 🗸	#VALUE!						
Cum	uiative						<u> </u>							

Line												3		
No.		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	555 PURCHASED POWER		· · · · · · ·			7 (p		· · · · · · ·		7.09	оор 2.			
1	Short-Term Purchases	\$51,112,737	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$1,809,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$15,480,915	\$3,096,183	\$3,096,183	\$3,096,183	\$3,096,183	\$3,096,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$129,053	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$426,685	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$14,257,273	\$2,880,764	\$2,880,764	\$3,027,311	\$2,587,670	\$2,880,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,242	\$984	\$1,316	\$1,177	\$994	\$771	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$713,411	\$112,666	\$173,430	\$147,496	\$148,946	\$130,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	City of Spokane-Upriver	\$1,837,483	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	City of Spokane - Waste-to-Energy	\$2,454,303	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	East, South, Quincy Columbia Basin Irrigation Dist	\$254,228	\$0	\$0	\$0	\$95,837	\$158,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Rathdrum Power, LLC (Lancaster PPA)	\$12,166,626	\$2,591,265	\$2,669,858	\$2,580,604	\$2,171,062	\$2,153,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$10,256,321	\$1,909,342	\$1,905,419	\$1,925,508	\$2,267,563	\$2,248,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$5,676,132	\$748,437	\$1,026,933	\$1,138,070	\$1,337,067	\$1,425,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$510,337	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$23,517)	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$115,257,229	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(1) Effective November, 2008, WNP-3 purchase exper	se has been adjuste	d to reflect the mi	d-point price, p	er Settlement Ag	greement, Caus	e No. U-86-99							
	555 PURCHASED POWER													
	5550	00 \$105,754,947	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$14,264,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5550	30 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555 ⁻	00 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5553	12 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5553	13 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5553	80 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5555	(\$23,517)	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5557	00 \$2,844,430	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5557	10 \$510,337	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5557	40 \$6,210,148	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$39,116)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548) 🗸	•						
	WNP3 Mid Po		-	-	-	-	-		-	-	-		-	-
		\$115,257,229	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE													
19	Short-Term Sales	(\$94,702,766)	(\$24,625,315)	(\$23,938,296)	(\$23,259,656)	(\$12,977,271)	(\$9,630,866)	(\$271,362)	\$0	\$0	\$0	\$0	\$0	\$0
	Nichols Pumping Index Sale	(\$1,522,174)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sovereign Power/Kaiser Load Following	(\$64,402)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	(\$13,209)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Pend Oreille DES	(\$244,563)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	(\$49,178)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$19,282,884)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	\$0	\$0		\$0	\$0	\$0	\$0
	•	(\$44E 04C 700)				(\$4C 02C 007)	(\$40.402.425)	(\$274.2C2)	\$0	\$0	\$0	\$0	\$0	\$0
	Total 447 Sales for Resale	(\$115,816,789)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,967)	(\$12,103,135)	(\$271,362)	\$0	\$0	\$0	\$ 0	\$0	\$ 0
	447 SALES FOR RESALE													
	4470	(\$72,498,029)	(\$24,238,221)	(\$18,024,859)	(\$16,399,958)	(\$8,420,965)	(\$5,414,026)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	\$652,946	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128 <							
	447	(, , , ,	\$9,312,840	(\$3,384,888)	(\$4,368,263)	(\$2,355,184)	(\$2,010,208)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447		(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	(\$1,635,892)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4477		(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4477	, ,	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4477	,	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4477	(,	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$709,754)	(\$271,362)	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0_
		(\$115,816,789)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$271,362)	\$0	\$0	\$0	\$0	\$0	\$0
	501 FUEL-DOLLARS													
	Kettle Falls Wood-501110	\$4,003,128	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$19,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Kettle Falls Gas-501120	\$33	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Colstrip Coal-501140	\$11,961,286	\$3,269,730	\$3,039,248	\$2,645,888	\$2,320,700	\$685,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$185,928	\$31,213	\$25,490	\$32,417	\$68,175	\$28,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0_
29	Total 501 Fuel Expense	\$16,150,375	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2024 WA ID Actual Deferrals - 6/6/2024

												raye	: 110 01 323	
Line <u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
ino.		TOTAL	Jai1-24	1 60-24	IVIGIT-24	Ap1-24	Way-24	Juli-24	Jui-24	Aug-24	3ep-24	OC1-24	1107-24	Dec-24
20	501 FUEL-TONS	040.000	50.040	FF 500	04 500	00.004								
30 31	Kettle Falls Colstrip	210,682 335,598	56,818 93,761	55,520 84,341	61,523 74,993	36,821 66,458	- 16,045	-	-	-	-	-	-	-
31	Colstrip	333,396	93,701	04,341	74,993	00,436	10,045	-	-	-	-	-	-	-
	501 FUEL-COST PER TON													
32		wood	\$19.65	\$19.07	\$18.49	\$18.23	040.74							
33	Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92	\$42.74							
	547 FUEL													
34	· 	\$10,118	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Boulder Park-547216	\$1,206,176	\$479,532	\$253,038	\$110,486	\$234,363	\$128,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Kettle Falls CT-547211	\$783,408	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Coyote Springs2-547610	\$22,307,774	\$8,048,513	\$4,653,024	\$4,685,448	\$2,806,101	\$2,114,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		\$15,765,957	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$492,545	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310	\$15,323,597	\$6,085,506	\$3,519,798	\$4,193,050	\$1,386,390	\$138,853	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Total 547 Fuel Expense	\$55,397,030	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$70,987,845	\$46,644,584	\$5,813,166	\$5,914,625	\$6,510,985	\$6,375,847	(\$271,362)	\$0	\$0	\$0	\$0	\$0	\$0
			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
	456 TRANSMISSION REVENUE													
42		(\$14,534,799)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	(\$3,080,552)	(\$2,925,700)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$385,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47		(\$726,934)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$510,337)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	· · · · · · · · · · · · · · · · · · ·	(\$50,315)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0 ©0	\$0 *0	\$0 *0	\$0 *C	\$0 *C	\$0 *0	\$0 *C
50 51	456700 ED WA - Low Voltage 456705 ED AN - Low Voltage	(\$55,962) (\$741,470)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	(\$13,106) (\$148,294)	\$0 \$0						
	Total 456 Transmission Revenue				(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Total 456 Transmission Revenue	(\$17,004,817)	(\$3,351,823)	(\$3,348,796)	(\$3,334,675)	(\$3,559,550)	(\$3,409,773)	\$ 0	40	ΨU	\$ 0	ΨU	φ0	\$0
	565 TRANSMISSION EXPENSE													
53	·	\$8,453,114	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$1,606,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	565710 ED AN	\$22,680	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$8,475,794	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-	•													
	557 Broker & Related Fees													
57	557170 ED AN	\$137,396	\$10,811	\$26,620	\$54,260	\$11,444	\$34,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$33,145	\$2,234	\$26,427	\$2,938	(\$3,211)	\$4,757	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0
60 61	557167 ED AN 557018 ED AN	\$0 \$21,173	\$0 \$3,897	\$0 \$3,782	\$0 \$4,152	\$0 \$4,838	\$0 \$4,504	\$0 \$0						
	Total 557 ED AN Broker & Related Fees	\$191,714	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
62	Total 337 ED AN BIOKEI & Related 1 ees	\$191,714	φ10,342	\$30,029	φ01,330	\$13,071	\$43,32Z	φ0	40	40	φυ	φυ	φ0	φ υ
	Other Purchases and Sales													
63	·	\$13,817,922	\$3,443,708	\$1,863,528	\$6,289,480	\$1,005,518	\$1,215,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Econ Dispatch-557150	(\$10,401,441)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	(\$638,272)	\$322,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557700	\$1,186,428	\$774,329	\$135,850	\$250,651	\$22,275	\$3,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 67	Gas Bookouts-557711	(\$1,186,428)	(\$774,329)	(\$135,850)	(\$250,651)	(\$22,275)	(\$3,323) \$348,228	\$0 \$0						
	Intraco Thermal Gas-557730 Fuel DispatchFin -456010	\$4,583,764 \$1,878,249	\$2,611,710 \$550,289	\$692,998 \$1,334,906	\$572,887 \$25,769	\$357,941 \$14,250	\$348,228 (\$46,965)	\$0 \$0						
	Fuel Dispatch-456015	(\$3,830,850)	(\$1,442,383)		(\$105,669)	(\$183,840)	(\$858,027)	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
	Other Elec Rev - Extraction Plant Cr - 456018	(\$204,589)	(\$33,455)	(\$32,864)	(\$42,325)	(\$52,680)	(\$43,265)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-456730	(\$2,800,945)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		A-70 000	\$525,541	\$13,490	\$22,292	\$11,247	\$3,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456711	\$576,269				(6 () 6 ()								
73 74	Fuel Bookouts-456720	(\$576,269)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 74						(\$11,247) \$151,709	(\$3,699) \$406,104	\$0 \$0						
73 74 75	Fuel Bookouts-456720 Other Purchases and Sales Subtotal	(\$576,269) \$3,042,110	(\$525,541) \$404,547	(\$13,490) \$1,851,438	(\$22,292) \$228,312	\$151,709	\$406,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 74 75 76	Fuel Bookouts-456720	(\$576,269)	(\$525,541)	(\$13,490)	(\$22,292)									

Line			=										
No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
70 W. IDEO E. A. II	**	00	* 0		*	# 0		60	*	00	# 0	* 0	# 0
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$344	\$114	\$35	\$65	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0_
80 Wind REC Subtotal	\$344	\$114	\$35	\$65	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
84 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$5,659,204	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169							
86 Adjusted Actual Net Expense	\$68,581,102	\$48,113,320	\$6,108,648	\$4,556,513	\$4,775,446	\$5,027,175							

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413	458,399	409,123 ✔	-	-	-	-	-	-	-	2,471,639
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)	(220,003)	(183,949) 🗸	-	-	-	-	-	-	-	(1,149,591)
Add Current Month Unbilled	260,999	227,025	220,003	183,949	194,363 🗸	-	-	-	-	-	-	-	1,086,339
Total Retail Sales	583,253	501,861	481,391	422,345	419,537 ✓	-	-	-	-	-	-	-	2,408,387
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	2,346,148
Difference from Test Year	57,412	33,652	(15,889)	(1,663)	(11,273) ✓								62,239
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 - \$	\$719,372	\$421,660	(\$199,089)	(\$20,837)	(\$141,251) 🗸	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$779,855

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18 ✓		<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	Jul-24	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024)		\$ 12,406.30 26,262.83	\$ 12,406.30 43,479.26	\$ 12,406.30 112,062.28	\$ 12,406.30 127,695.59	\$ 12,406.30 163,202.71 ✓							
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$5,570 2,500.00	\$8,809 2,500.00	\$9,661 2,500.00	\$11,548 2,500.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue =Mwh X Customer Sales Amt (\$52.71) =Value of Power (Powerdex Price) =REC Sales (\$0) for 2024		48,967.59 \$248,812 -	81,067.98 \$66,798 -	208,942.44 \$118,681 -	238,091.07 \$112,527 -	304,294.83 ✓ \$106,128 ✓	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication	-	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	-	-	-	-	-	-	
Revenue Customer Sales Market Value Total	\$1,534,310	\$48,968 \$248,812 \$297,780	\$81,068 \$66,798 \$147,866	\$208,942 \$118,681 \$327,623	\$238,091 \$112,527 \$350,618	\$304,295 \$106,128 \$410,423	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	- - -	- - -
Expense PPA Purchase Power Supply Rate Credit Interconnection & Integration Integration Program Administration (Actual Charges) 02806591 Total	\$1,292,981	\$39,901 \$26,263 \$12,406 \$3,528 \$0 \$82,098	\$66,057 \$43,479 \$12,406 \$5,570 \$0 \$127,512	\$170,254 \$112,062 \$12,406 \$8,809 \$434 \$303,965	\$194,005 \$127,696 \$12,406 \$9,661 \$228 \$343,996	\$247,950 \(\square\) \$163,203 \$12,406 \$11,548 \$303 \$435,410	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
Net Margin	\$241,329	\$215,682	\$20,354	\$23,658	\$6,622	-\$24,987 ×	\$0	\$0	\$0	\$0	\$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
202405 🗸	RIDER 93 🗸	ED 🗸	WA 🗸	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	(0	7
202405	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	12,289	(0	18,367
202405	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	30	(0	143
202405	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	3,143	(0	14,957
202405	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	3	(0	14
202405	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,560	(0	13,429
202405	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	(0	554
202405	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	11	(0	83
202405	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	130,149	(0	783,637
202405	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	21,936	(0	119,684
202405	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	654	(0	4,240
202405	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	26	(0	134
202405	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	93,010	(0	464,228
202405	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	(0	1
202405	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	88,807	(0	430,197
202405	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,006	(0	1,673
202405	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,057	(0	7,266
202405	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	7,067	(0	47,307
202405	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	504,244	(0	3,592,531
202405	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	79	(0	407
202405	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	(0	1
202405	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	64,940	(0	335,764
202405	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	7	(0	79
202405	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	207	(0	1,167
202405	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,482	(0	12,632
202405	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	6,429	(0	10,815
202405	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	36	(0	184
202405	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	16,790	(0	63,811
202405	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,079	(0	5,724
202405	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	13,769	(0	102,199
202405	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	510		0	4,628
202405	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,699	(0	6,654
202405	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	573	(0	2,997
202405	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	285,179	(0	1,546,997
202405	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	120	(0	844
202405	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	274	(0	984
Overall - Total								0	0	1,260,278	√ 0	0	7,594,338
Page 1 of 2									Pun Dater Tun i				

Page 1 of 2 Run Date: Jun 6, 2024

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Conversion Factor

R-02

0.956069 Conversion Factor

1,204,913

182352 ERM Amortizing - Journal

Current Month Journal Entry

Jurisdiction: WA -

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	022	725,143	\$82,928
	01 RESIDENTIAL	2800	01	001	54,799,781	\$5,629,320
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	1,527,327	\$269,989
	01 RESIDENTIAL	2800	01	032	161,782	\$24,735
01 - Summary					57,214,034	\$6,006,972
21	21 FIRM COMMERCIAL	2800	21	023	52,338	\$6,474
	21 FIRM COMMERCIAL	2800	21	011	14,475,516	\$2,111,142
	21 FIRM COMMERCIAL	2800	21	021	29,263,632	\$3,089,557
	21 FIRM COMMERCIAL	2800	21	025	21,865,526	\$2,248,927
	21 FIRM COMMERCIAL	2800	21	031	1,599,113	\$179,999
21 - Summary					67,256,123	\$7,636,100
31	31 FIRM-INDUSTRIAL	2800	31	0251	36,412,870	\$1,895,159
	31 FIRM- INDUSTRIAL	2800	31	011	117,581	\$16,439
	31 FIRM-INDUSTRIAL	2800	31	021	2,250,941	\$227,215
	31 FIRM- INDUSTRIAL	2800	31	025	30,811,937	\$2,240,394
	31 FIRM- INDUSTRIAL	2800	31	031	299,387	\$33,666
31 - Summary					69,892,716	\$4,412,873
WA - Summary					194,362,874	√ \$18,055,945

Unbilled - Deferral calc input tab



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
202405 🗸	ED 🗸	01	01 RESIDENTIAL	243,728	172,792,263	19,821,259	246,173	1,229,637,681	140,925,088
		21	21 FIRM COMMERCIAL	26,564	159,290,501	19,951,232	26,781	876,889,254	108,632,293
		31	31 FIRM- INDUSTRIAL	308	69,481,586	5,244,312	312	346,000,331	26,233,583
		39	39 FIRM-PUMPING-IRRIGATION ONLY	508	5,668,037	569,225	510	8,868,397	937,516
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	544	805,178	464,030	530	4,210,169	2,344,226
		80	80 INTERDEPARTMENT REVENUE	109	1,085,314	135,342	109	6,032,564	739,120
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,855	0	0	20,670
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	192,482
		OD	OD Other Electric Direct	0	0	10,100	0	0	38,400
		RP	RP Rent Permits	0	0	6,483	0	0	36,012
	ED - Sum	mary		271,761	409,122,880	46,244,335	274,415	2,471,638,395	280,099,389
202405 - Summary				271,761	409,122,880	46,244,335	274,415	2,471,638,395	280,099,389
Overall - Summary				271,761	409,122,880	√ 46,244,335	274,415	2,471,638,395	280,099,389

Page 2 of 4 Run Date: Jun 6, 2024

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Billed Sales - Calc Workbook

DAT	HOOK			
Element Key>		27096	2712	0 27157
Short Name>		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
5/30/2024	H09	19		-
5/30/2024	H10	20		-
5/30/2024	H11	18		-
5/30/2024	H12	19		-
5/30/2024	H13	18		-
5/30/2024	H14	18		-
5/30/2024		18		-
5/30/2024	H16	18		-
5/30/2024	H17	19		-
5/30/2024	H18	17		-
5/30/2024	H19	15		-
5/30/2024		4		-
5/30/2024	H21	1		-
5/30/2024	H22	0		-
5/30/2024	H23	0		-
5/30/2024		0		-
5/31/2024		0		-
5/31/2024	H02	0		-
5/31/2024		0		-
5/31/2024		0		-
5/31/2024		0		-
5/31/2024		1		-
5/31/2024		11		-
5/31/2024		17		-
5/31/2024		19		-
5/31/2024		19		-
5/31/2024		19		-
5/31/2024		18		-
5/31/2024		18		-
5/31/2024		18		-
5/31/2024		17		-
5/31/2024		19		-
5/31/2024		17		-
5/31/2024		18		-
5/31/2024		15		-
5/31/2024		4		-
5/31/2024		0		-
5/31/2024		0		-
5/31/2024		0		-
5/31/2024	H24	0	-	 .
		5773		75,428.95 ✓
			Powerdex Estimate	30 699 00

Powerdex Estimate

30,699.00 × \$ 106,127.95 v

Solar Select Gen Priced at Powerdex Input into line 53 of WA Monthly tab

2024 WA ERM Report Page 120 of 325 Printed 07/05/2024 at 1:48 PM

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202406

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 07/05/2024 1:48 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 07/05/2024 1:48 PM

Category: DJ Approved by:

Currency: USD

Explanation:

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

accounting order.

ck 07/05/24

by Jennifer Hossack Date

Parsons 7/5/24
Reviewed by Date

Approved for Entry Date
Corporate Accounting use Only

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202406

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 07/05/2024 1:48 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 07/05/2024 1:48 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	844,692.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	844,692.00 Y	0.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	3,728.00 ✔	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	3,728.00 Current Year ERM Interest Inc (2024)
43	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	54,516.00 Interest on Pending Balances 186290
44	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	54,516.00 v	0.00 Interest on Pending Balances 186290
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,217,891.00 ★Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,217,891.00 ✔	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	60,651.00 ✓Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	60,651.00 ✔	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	13,898.00 ✔	0.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	13,898.00 Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	13,479.00 ✔	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	13,479.00 ✓Interest Expense on Pending Balance Solar Select
					Totals:	2,208,855.00	2,208,855.00

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,033,202	0	
4/30/2024	1,965,717		(834,369)		5,334		1,131,348	1,204,167	1,204,167	0	
5/31/2024	1,131,348		373,335		4,540		1,504,683	1,582,042	1,582,042	0	
6/30/2024	1,504,683		(844,692)	✓	3,728	✓	659,991	741,078	1,582,042	840,964	
7/31/2024		R	-01								
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

(844,692)

3,728

Entry:			
	Debit	Credit	
557280 ED WA	844,692	2 🗸	Deferred Power Supply Expense
186280 ED WA			844,692 √Regulatory Asset ERM Deferred Current Year
419600 ED WA			3,728 ✓Interest Inc Energy Deferrals
186280 ED WA	3,728	3 🗸	Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2023

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186290

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	15,882,038	0	
2/29/2024	15,827,522	0			54,516		15,827,522	15,936,554	15,936,554	0	
3/31/2024	15,827,522				54,516		15,827,522	15,991,070	15,991,070	0	
4/30/2024	15,827,522				54,516		15,827,522	16,045,586	16,045,586	0	
5/31/2024					54,516		15,827,522	16,100,102	16,100,102	0	
6/30/2024					54,516	>	15,827,522	16,154,618	16,100,102	(54,516)	
7/31/2024											
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

54,516

Entry:

Debit Credit

419600 ED WA 54,516 ✓Interest Income on Pending Balance Interest Income on Pending Balance

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 182352

Use new FIT rate from Kaylene

		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0	
2/29/2024	23,775,948		(1,572,914)		79,185		22,203,034	22,367,045	22,367,045	0	
3/31/2024	22,203,034		(1,433,119)		74,008		20,769,915	21,007,934	21,007,934	0	
4/30/2024	20,769,915		(1,347,417)		69,219		19,422,498	19,729,736	19,729,736	0	
5/31/2024	19,422,498		(1,204,913)		64,824		18,217,585	18,589,647	18,589,647	0	
6/30/2024	18,217,585		(1,217,891)	✓	60,651	✓	16,999,694	17,432,407	18,589,647	1,157,240	
7/31/2024			R-02								
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

(1,217,891)

60,651

E	n	tr	У	:

Debit Credit

182352 ED WA 1,217,891 **√**WA ERM Deferral-Approved for Rebate

557290 ED WA 1,217,891 ✓ WA ERM Amortization

419600 ED WA 60,651 ✓ Interest Income Energy Deferrals

182352 ED WA 60,651 ✓ WA ERM Deferral-Approved for Rebate

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33337%

Account 186295

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0	
2/29/2024	(3,880,816)		(20,354)		(13,402)		(3,901,170)	(3,927,568)	(3,927,568)	0	
3/31/2024	(3,901,170)		(23,658)		(13,478)		(3,924,828)	(3,964,704)	(3,964,704)	0	
4/30/2024	(3,924,828)		(6,622)		(13,530)		(3,931,450)	(3,984,856)	(3,984,856)	0	
5/31/2024	(3,931,450)		24,987		(13,498)		(3,906,463)	(3,973,367)	(3,973,367)	0	
6/30/2024	(3,906,463)		(13,898)	✓	(13,479)	✓	(3,920,361)	(4,000,744)	(3,973,367)	27,377	
7/31/2024			R-03								
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

(13,479)

Entry:			
	Debit	Credit	
557175 ED WA		13,898 ✓	Solar Select Deferral
186295 ED WA			13,898 √ Reg Asset ERM Solar Select
431600 ED WA		13,479 ✓	Interest Expense on Pending Balance
186295 ED WA			13,479 √ Interest Expense on Pending Balance

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

					WASH	IINGTON POWE	R COST DEFE	RRALS						
Line														
No.	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$129,864,820	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$132,848,489)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$115,536)	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$17,265,053	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$59,427,242	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$20,034,753)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$10,054,260	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$267,429	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$64,111,098	\$45,091,909	\$4,257,175	\$4,328,136	\$4,623,672	\$4,621,006	\$1,189,200 🗸	(\$115,536)	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$61,069,045	\$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	(\$54,249,940)	(\$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	\$15,719,868	\$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
	547 CT Fuel	\$47,147,667	\$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
	456 Transmission Revenue	(\$14,841,919)	(\$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)
	565 Transmission Expense	\$8,928,450	\$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
	557 Broker Fees - Other Expenses	\$301,164	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
	456 Other Revenue	(\$3,180,961)	(\$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	\$60,893,374	\$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
10	Actual - Authorized Net Expense	\$3,217,724	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$2,729,705)	\$517,570	(\$3,007,753)	\$2,063,403					
19	Actual - Authorized Net Expense	\$3,Z17,7Z4	\$25,702,344	(\$12,300,999)	(\$0,097,733)	(\$2,729,703)	\$317,370	(\$3,007,733)	\$2,063,463					
20	Resource Optimization - Subtotal	\$5,989,026	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822 🗸						
21	Adjusted Net Expense	\$9,206,750	\$32,723,755	(\$10,715,526)	(\$8,469,356)	(\$2,577,931)	\$923,739	(\$2,677,931) 🗸	#VALUE!	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share	•	\$21,447,149	(\$7,022,956)	(\$5,550,816)	(\$1,689,576)	\$605,419	(\$1,755,116) 🗸	#VALUE!	\$0	\$0	\$0	\$0	\$0
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$714,123)	(\$719,372)	(\$421,660)	\$199,089	\$20,837	\$141,251	\$65,732 ✓						
25	(*) Gardinarge () Nobale							R-04						
26	Net Power Cost (+) Surcharge (-) Rebate	\$5,319,981	\$20,727,777	(\$7,444,616)	(\$5,351,727)	(\$1,668,739)	\$746,670	(\$1,689,384) 🗸	#VALUE!					
28	Cumulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	\$6,262,695	\$7,009,365	\$5,319,981 ✓	#VALUE!					
	- amaian - Damino		+	V.10,200,10 1	4.,00.,10.	V 0,202,000	4.,000,000	+0,010,001						
input	10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	\$0	#VALUE!					
input	4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	\$2,262,695	\$3,009,365	\$1,319,981 🗸	#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 🗸	#VALUE!					
	check #-should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!					
Defe	rral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683	\$659,991 ✓	#VALUE!					
Defe	rral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	#VALUE!					
2010	monung wing		Ţ.L,00 1,000	(40,100,104)	(ψο,οοο, .20)	(400.,000)	ψ0.0,000	(ψο,σοΣ)						

\$834,369

\$5,131,347

(\$373,335)

\$5,504,682 P4,659,990

\$844,692 🗸 #VALUE!

#VALUE!

Acct 557280 Entry; (+) Rebate, (-) Surcharge

Company Band Gross Margin Impact,

Cumulative

(\$659,991)

(\$12,654,999)

\$8,072,778

\$6,700,154

\$7,328,316

\$3,989,128

\$5,965,717

Line <u>No.</u>			TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
INO.	555 PURCHASED POWER	-	TOTAL	Jai1-24	160-24	IVIAI-24	Apr-24	Way-24	Juli-24	Jui-24	Aug-24	3ep-24	OC1-24	1107-24	Dec-24
1	Short-Term Purchases		\$53,344,640	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$1,809,784	\$2,231,903	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)		\$18,577,098	\$3,096,183	\$3,096,183	\$3,096,183	\$3,096,183	\$3,096,183	\$3,096,183	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0
3	Douglas County PUD (Wells Settlement)		\$177,924	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$48,871	\$ 0	\$ 0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)		\$512,022	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$0	\$ 0	\$0	\$0	\$0	\$ 0
5	Grant County PUD (Priest Rapids/Wanapum)		\$17,138,037	\$2.880.764	\$2,880,764	\$3,027,311	\$2,587,670	\$2,880,764	\$2,880,764	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹		\$0	Ψ2,000,704	Ψ2,000,704	ψ0,027,011	Ψ2,301,010	\$0	Ψ2,000,704	\$0	\$0	\$0	\$0	\$0	Φ0
7	Inland Power & Light - Deer Lake		\$6,201	\$984	\$1,316	\$1,177	\$994	\$0 \$771	\$959	\$0 \$0	\$0	\$0	\$0	\$0	\$0
8	Small Power & Light - Deer Lake		\$840,201				\$148,946		\$126,790	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	
9	Stimson Lumber		\$640,201 \$0	\$112,666 \$0	\$173,430 \$0	\$147,496 \$0	\$146,946 \$0	\$130,873 \$0	\$126,790	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
			\$1,988,145	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$150,662	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10 11				\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
12	City of Spokane - Waste-to-Energy East, South, Quincy Columbia Basin Irrigation Dist		\$2,960,074 \$430,966	\$013,308	\$550,996 \$0	\$014,503	\$95,837	\$404,392 \$158,391	\$176,738	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
13	Rathdrum Power, LLC (Lancaster PPA)	L	\$14,552,668	\$2,591,265	\$2,669,858	\$2,580,604	\$2,171,062	\$2,153,837	\$2,386,042	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
14			\$11,986,282	\$1,909,342	\$1,905,419	\$1,925,508	\$2,171,002	\$2,133,037	\$1,729,961	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
15			\$6,786,479	\$748,437	\$1,026,933	\$1,925,506	\$1,337,067	\$1,425,625	\$1,110,347	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	WPM Ancillary Services		\$593,343	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$0	\$0	\$0	\$0	\$0	\$0
17	•		(\$29,260)	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
18	Total 555 Purchased Power		\$129,864,820	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$0	\$0	\$0	\$0	\$0	\$0
10	Total 555 Furchaseu Fower		\$129,004,020	\$54,594,UZ4	\$15,042,039	\$15,715,321	\$ 14,454, 105	\$14,610,936	\$14,607,591	ψU	ψU	ψU	ψU	φU	φU
	(1) Effective November, 2008, WNP-3 purchase ex 555 PURCHASED POWER	xpense h	nas been adjuste	d to reflect the mi	d-point price, p	er Settlement A	greement, Caus	e No. U-86-99							
		555000	\$120,006,625	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$14,264,289	\$14,251,678	\$0	\$0	\$0	\$0	\$0	\$0
		555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555100	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
		555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555550	(\$29,260)	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0
		555700	\$3,082,048	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
		555710	\$593,343	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
		555740	\$6,261,903	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$51,755	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		3001 10	(\$49,839)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723) √		Q	ţ.	Ţ,	Ţ.	-
	WND2 Mi			(+-,)											
	VVINP3 IVIII	d Point	\$0	-	-	-	-	-	-	-	-	-	-	-	-
	WNP3 MI	d Point_	\$0 \$129,864,820	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	- \$0	- \$0	- \$0	- \$0	- \$0	- \$0
	WINPS INII	d Point_		\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	-	\$14,607,591	- \$0	- \$0	- \$0	- \$0	- \$0	- \$0
		d Point_		\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	-	\$14,607,591	- \$0	<u>-</u> \$0	- \$0	- \$0	- \$0	<u>-</u> \$0
	447 SALES FOR RESALE	-	\$129,864,820	. , ,				\$14,810,936	. , ,						
19	447 SALES FOR RESALE Short-Term Sales	-	\$129,864,820 (\$107,831,105)	(\$24,625,315)	(\$23,938,296)	(\$23,259,656)	(\$12,977,271)	\$14,810,936 (\$9,630,866)	(\$13,284,165)	(\$115,536)	\$0	\$0	\$0	\$0	\$0
20	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale	-	\$129,864,820 (\$107,831,105) (\$1,593,562)	(\$24,625,315) (\$998,949)	(\$23,938,296) (\$196,469)	(\$23,259,656) (\$160,644)	(\$12,977,271) (\$95,093)	\$14,810,936 (\$9,630,866) (\$71,019)	(\$13,284,165) (\$71,388)	(\$115,536) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20 21	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following	-	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864)	(\$24,625,315) (\$998,949) (\$13,126)	(\$23,938,296) (\$196,469) (\$12,139)	(\$23,259,656) (\$160,644) (\$13,115)	(\$12,977,271) (\$95,093) (\$12,813)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209)	(\$13,284,165) (\$71,388) (\$12,462)	(\$115,536) \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
20 21 22	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES	-	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543)	(\$115,536) \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
20 21 22	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following	-	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864)	(\$24,625,315) (\$998,949) (\$13,126)	(\$23,938,296) (\$196,469) (\$12,139)	(\$23,259,656) (\$160,644) (\$13,115)	(\$12,977,271) (\$95,093) (\$12,813)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209)	(\$13,284,165) (\$71,388) (\$12,462)	(\$115,536) \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES		\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968)	(\$115,536) \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale		\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968)	(\$115,536) \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale		\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526)	(\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$115,536)	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale		\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327)	(\$12,977,271) (\$95,093) (\$12,813) (\$147,096) (\$2,904,714) (\$16,036,987)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526)	(\$115,536) \$0 \$0 \$0 \$0 (\$115,536)	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex	447000	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 \$\sqrt{9}\$	(\$115,536) \$0 \$0 \$0 \$0 \$0 (\$115,536)	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex	447000	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 \(\sqrt{2}\) (\$3,183,520)	(\$115,536) \$0 \$0 \$0 \$0 (\$115,536)	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex	447000 447100 447150	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$18,835,462)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$2,294,768)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$1,635,892)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 ✓ (\$3,183,520) (\$725,250)	(\$115,536) \$0 \$0 \$0 \$0 \$0 (\$115,536)	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex	447000 447100 447150 447700	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$18,835,462) (\$11,193,413)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$2,294,768) (\$149,500)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$1,777,568) (\$31,313)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$1,635,892) (\$1,635,892) (\$15,809)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 (\$3,183,520) (\$725,250) (\$268,454)	(\$115,536) \$0 \$0 \$0 \$0 \$0 (\$115,536) \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex	447000 447100 447150 447700 447710	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$1,193,413) (\$593,343)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137) (\$214,330)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200) (\$26,059)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$2,294,768) (\$149,500) (\$99,612)	(\$12,977,271) (\$95,093) (\$12,813) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$31,313) (\$85,625)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$16,35,892) (\$15,809) (\$84,711)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 \(\sqrt{9}\) (\$3,183,520) (\$725,250) (\$268,454) (\$83,006)	(\$115,536) \$0 \$0 \$0 \$0 \$0 (\$115,536) \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex	447000 447100 447150 447710 447710 447720	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$1,193,413) (\$593,343) (\$23,054,852)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137) (\$214,330) (\$8,256,466)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200 (\$26,059) (\$2,374,345)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$2,294,768) (\$149,500) (\$99,612) (\$3,408,496)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$31,313) (\$86,625) (\$2,904,714)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$1,635,892) (\$15,809) (\$4,711) (\$2,338,863)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 ✓ (\$3,183,520) (\$725,250) (\$268,454) (\$83,006) (\$3,771,968)	(\$115,536) \$0 \$0 \$0 \$0 (\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex	447000 447100 447150 447700 447710	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$18,835,462) (\$1,193,413) (\$593,343) (\$593,343) (\$23,054,852) (\$2,615,172)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137) (\$214,330) (\$8,256,466) (\$493,846)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200) (\$26,059) (\$2,374,345) \$1,907	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$2,294,768) (\$149,500) (\$99,612) (\$3,408,496) (\$290,411)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$31,313) (\$85,625) (\$2,904,714) (\$574,145)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$1,635,892) (\$15,809) (\$4,711) (\$2,338,863) (\$709,754)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 ✓ (\$3,183,520) (\$725,250) (\$268,454) (\$83,006) (\$3,771,968) (\$433,387)	(\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex	447000 447100 447150 447710 447710 447720 447740	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$18,835,462) (\$11,193,413) (\$593,343) (\$23,054,852) (\$2,615,172) \$0	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137) (\$214,330) (\$8,256,466) (\$493,846)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200) (\$26,059) (\$2,374,345) \$1,907	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$149,500) (\$99,612) (\$3,408,496) (\$2,294,768) (\$149,500) (\$99,612)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$31,313) (\$85,625) (\$2,904,714) (\$574,145)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$1,635,892) (\$1,635,892) (\$15,809) (\$4,711) (\$2,338,863)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 (\$3,183,520) (\$725,250) (\$268,454) (\$83,006) (\$3,771,968) (\$433,387)	(\$115,536) \$0 \$0 \$0 \$0 \$0 (\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex	447000 447100 447150 447710 447710 447720 447740	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$18,835,462) (\$1,193,413) (\$593,343) (\$23,054,852) (\$2,615,172) \$0	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137) (\$214,330) (\$8,256,466) (\$493,846)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200) (\$26,059) (\$2,374,345) \$1,907	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$149,500) (\$99,612) (\$3,408,496) (\$2,294,768) (\$149,500) (\$99,612)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$31,313) (\$85,625) (\$2,904,714) (\$574,145)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$1,635,892) (\$1,635,892) (\$15,809) (\$4,711) (\$2,338,863)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 (\$3,183,520) (\$725,250) (\$268,454) (\$83,006) (\$3,771,968) (\$433,387)	(\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
20 21 22 23	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex	447000 447100 447150 447710 447710 447720 447740	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$18,835,462) (\$1,193,413) (\$593,343) (\$23,054,852) (\$2,615,172) \$0	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137) (\$214,330) (\$8,256,466) (\$493,846)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200) (\$26,059) (\$2,374,345) \$1,907	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$149,500) (\$99,612) (\$3,408,496) (\$2,294,768) (\$149,500) (\$99,612)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$31,313) (\$85,625) (\$2,904,714) (\$574,145)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$1,635,892) (\$1,635,892) (\$15,809) (\$4,711) (\$2,338,863)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 (\$3,183,520) (\$725,250) (\$268,454) (\$83,006) (\$3,771,968) (\$433,387)	(\$115,536) \$0 \$0 \$0 \$0 \$0 (\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
20 21 22 23 24	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 501 FUEL-DOLLARS	447000 447100 447150 447710 447710 447720 447740	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$18,835,462) (\$1,193,413) (\$593,343) (\$23,054,852) (\$2,615,172) \$0 (\$132,848,489)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137) (\$214,330) (\$8,256,466) (\$493,846) \$0 (\$33,943,259)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200) (\$26,569,719)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$2,294,768) (\$149,500) (\$99,612) (\$3,408,496) (\$290,411)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$31,313) (\$86,625) (\$2,904,714) (\$574,145)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$1,635,892) (\$15,809) (\$4,711) (\$2,338,863) (\$709,754)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 ✓ (\$3,183,520) (\$725,250) (\$268,454) (\$83,006) (\$3,771,968) (\$433,387)	(\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 (\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$115,536)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
20 21 22 23 24	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 501 FUEL-DOLLARS Kettle Falls Wood-501110	447000 447100 447150 447710 447710 447720 447740	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$18,835,462) (\$11,193,413) (\$593,343) (\$23,054,852) (\$2,615,172) \$0 (\$132,848,489)	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137) (\$214,330) (\$8,256,466) (\$493,846) \$0 (\$33,943,259)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200) (\$26,059) (\$2,374,345) \$1,907 \$0 (\$26,569,719)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$2,294,768) (\$149,500) (\$99,612) (\$3,408,496) (\$290,411) (\$26,892,327)	(\$12,977,271) (\$95,093) (\$12,813) (\$47,096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$31,313) (\$85,625) (\$2,904,714) (\$574,145) (\$1,6036,987)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$1635,892) (\$1635,892) (\$15,809) (\$4,711) (\$2,338,863) (\$709,754) - (\$12,103,135)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$3,183,520) (\$268,454) (\$3,183,387) (\$433,387) (\$433,387) (\$433,387) (\$17,187,526)	(\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
20 21 22 23 24 25 26	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120	447000 447100 447150 447710 447710 447720 447740	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$18,835,462) (\$1,193,413) (\$23,054,852) (\$2,615,172) \$0 (\$132,848,489) \$4,157,314 \$2,625	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137) (\$214,330) (\$8,256,466) (\$493,846) (\$33,943,259) \$1,116,200 \$2,321	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200) (\$26,059) (\$2,374,345) \$1,907 \$0 (\$26,569,719) \$1,058,507 (\$200)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$2,294,768) (\$149,500) (\$99,612) (\$3,408,496) (\$29,411) (\$26,892,327)	(\$12,977,271) (\$95,093) (\$12,813) (\$12,813) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$31,313) (\$85,625) (\$2,904,714) (\$574,145) (\$16,036,987)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$16,35,892) (\$15,809) (\$84,711) (\$2,338,863) (\$709,754) (\$12,103,135)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 (\$3,183,520) (\$725,250) (\$268,454) (\$83,006) (\$3,771,968) (\$433,387) (\$17,187,526)	(\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$115,536) \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
20 21 22 23 24	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Coal-501140	447000 447100 447150 447710 447710 447720 447740	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$18,835,462) (\$1,193,413) (\$593,343) (\$23,054,852) (\$2,615,172) \$0 (\$132,848,489) \$4,157,314 \$2,625 \$12,845,041	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137) (\$214,330) (\$8,256,466) (\$493,846) \$0 (\$33,943,259)	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200) (\$26,059) (\$2,374,345) \$1,907 \$0 (\$26,569,719) \$1,058,507 (\$200) \$3,039,248	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$2,294,768) (\$149,500) (\$99,612) (\$3,408,496) (\$290,411) 	(\$12,977,271) (\$95,093) (\$12,813) (\$14,7096) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$31,313) (\$85,625) (\$2,904,714) (\$574,145) - (\$16,036,987)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$1,635,892) (\$15,809) (\$4,711) (\$2,338,863) (\$709,754) 	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 ✓ (\$3,183,520) (\$725,250) (\$268,454) (\$83,006) (\$3,771,968) (\$433,387) - (\$17,187,526) \$154,186 \$2,592 \$883,755	(\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 (\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
20 21 22 23 24	447 SALES FOR RESALE Short-Term Sales Nichols Pumping Index Sale Sovereign Power/Kaiser Load Following Pend Oreille DES Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE Solar Select Generation Priced at Powerdex 501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120	447000 447100 447150 447710 447710 447720 447740	\$129,864,820 (\$107,831,105) (\$1,593,562) (\$76,864) (\$292,106) (\$23,054,852) (\$132,848,489) (\$81,355,994) \$788,970 (\$5,989,223) (\$18,835,462) (\$1,193,413) (\$23,054,852) (\$2,615,172) \$0 (\$132,848,489) \$4,157,314 \$2,625	(\$24,625,315) (\$998,949) (\$13,126) (\$49,403) (\$8,256,466) (\$33,943,259) (\$24,238,221) \$248,812 \$9,312,840 (\$9,696,911) (\$605,137) (\$214,330) (\$8,256,466) (\$493,846) (\$33,943,259) \$1,116,200 \$2,321	(\$23,938,296) (\$196,469) (\$12,139) (\$48,470) (\$2,374,345) (\$26,569,719) (\$18,024,859) \$66,798 (\$3,384,888) (\$2,705,073) (\$123,200) (\$26,059) (\$2,374,345) \$1,907 \$0 (\$26,569,719) \$1,058,507 (\$200)	(\$23,259,656) (\$160,644) (\$13,115) (\$50,416) (\$3,408,496) (\$26,892,327) (\$16,399,958) \$118,681 (\$4,368,263) (\$2,294,768) (\$149,500) (\$99,612) (\$3,408,496) (\$29,411) (\$26,892,327)	(\$12,977,271) (\$95,093) (\$12,813) (\$12,813) (\$2,904,714) (\$16,036,987) (\$8,420,965) \$112,527 (\$2,355,184) (\$1,777,568) (\$31,313) (\$85,625) (\$2,904,714) (\$574,145) (\$16,036,987)	\$14,810,936 (\$9,630,866) (\$71,019) (\$13,209) (\$49,178) (\$2,338,863) (\$12,103,135) (\$5,414,026) \$106,128 (\$2,010,208) (\$16,35,892) (\$15,809) (\$84,711) (\$2,338,863) (\$709,754) (\$12,103,135)	(\$13,284,165) (\$71,388) (\$12,462) (\$47,543) (\$3,771,968) (\$17,187,526) (\$8,857,965) \$136,024 \(\sigma\) (\$3,183,520) (\$725,250) (\$268,454) (\$83,006) (\$3,771,968) (\$17,187,526) \$154,186 \$2,592	(\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$115,536) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$115,536) \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$

2024 WA ID Actual Deferrals - 7/5/2024

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Line <u>No</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
110	501 FUEL-TONS		· · · · · ·			7.4 1	y			,g	оор			
30		218,480	56,818	55,520	61,523	36,821	_	7,798						_
31		360,336	93,761	84,341	74,993	66,458	16,045	24,738	_	_	_	_	_	_
	·													
	501 FUEL-COST PER TON													
32	Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23		\$19.77						
33	Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92	\$42.74	\$35.72						
24	<u>547 FUEL</u> NE CT Gas/Oil-547213	\$10,744	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$0	\$0	\$0	\$0	\$0	0.0
35		\$1,349,110	\$479,532	\$253,038	\$110,486	\$234,363	\$128,757	\$142,934	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
36		\$836,071	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$52,663	\$0	\$0	\$0	\$0	\$0	\$0
	Coyote Springs2-547610	\$24,446,491	\$8,048,513	\$4,653,024	\$4,685,448	\$2,806,101	\$2,114,688	\$2,138,717	\$0	\$0	\$0	\$0	\$0	\$0
38		\$17,422,639	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$492,545	\$1,656,682	\$0	\$0	\$0	\$0	\$0	\$0
	Rathdrum CT-547310	\$15,362,187	\$6,085,506	\$3,519,798	\$4,193,050	\$1,386,390	\$138,853	\$38,590	\$0	\$0	\$0	\$0	\$0	\$0
40	Total 547 Fuel Expense	\$59,427,242	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$0	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$73,708,626	\$46,644,584	\$5,813,166	\$5,914,625	\$6,510,985	\$6,375,847	\$2,564,955	(\$115,536)	\$0	\$0	\$0	\$0	\$0
	456 TRANSMISSION REVENUE		202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
42		(\$17,084,090)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	(\$3,080,552)	(\$2,925,700)	(\$2,549,291)	\$0	\$0	\$0	\$0	\$0	\$0
45		(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47		(\$875,434)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	(\$148,500)	\$0	\$0	\$0	\$0	\$0	\$0
48 49	•	(\$594,019) (\$60,378)	(\$214,330)	(\$26,059) (\$10,063)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,682)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
50	ŭ	(\$69,068)	(\$10,063) (\$10,714)	(\$10,714)	(\$10,063) (\$10,714)	(\$10,063) (\$10,714)	(\$10,063) (\$13,106)	(\$10,063) (\$13,106)	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
	456705 ED AN - Low Voltage	(\$889,764)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$20,034,753)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	\$0	\$0	\$0	\$0	\$0	\$0
	565 TRANSMISSION EXPENSE													
53		\$10,027,044	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$1,606,874	\$1,573,930	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
54 55		\$0 \$27,216	\$0 \$4,536	\$0 \$4,536	\$0 \$4,536	\$0 \$4,536	\$0 \$4,536	\$0 \$4,536	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Total 565 Transmission Expense	\$10,054,260	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$0	\$0	\$0	\$0	\$0	\$0
		,,	.,.,.	. , ,	. , ,	. ,,	. , , ,	. ,,			•		•	
	557 Broker & Related Fees													
57	557170 ED AN	\$172,855	\$10,811	\$26,620	\$54,260	\$11,444	\$34,261	\$35,459	\$0	\$0	\$0	\$0	\$0	\$0
58		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 60		\$68,638 \$0	\$2,234 \$0	\$26,427 \$0	\$2,938 \$0	(\$3,211) \$0	\$4,757 \$0	\$35,493 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
61		\$25,936	\$3,897	\$3,782	\$4,152	\$4,838	\$4,504	\$4,763	\$0	\$0	\$0	\$0	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$267,429	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$0	\$0	\$0	\$0	\$0	\$0
02	-				-	-	-							_
00	Other Purchases and Sales	£45.454.400	CO 440 700	£4 962 500	#6 000 400	£4.005.540	£4 045 000	#4 600 500	**	**	***	**		**
63 64	Econ Dispatch-557010 Econ Dispatch-557150	\$15,454,482 (\$10,644,206)	\$3,443,708 (\$3,026,977)	\$1,863,528 (\$638,217)	\$6,289,480 (\$6,420,082)	\$1,005,518 (\$638,272)	\$1,215,688 \$322,107	\$1,636,560 (\$242,765)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
65		\$1,203,580	\$774,329	\$135,850	\$250,651	\$22,275	\$3,323	\$17,152	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
66	Gas Bookouts-557711	(\$1,203,580)	(\$774,329)	(\$135,850)	(\$250,651)	(\$22,275)	(\$3,323)	(\$17,152)	\$0	\$0	\$0	\$0	\$0	\$0
67		\$5,247,812	\$2,611,710	\$692,998	\$572,887	\$357,941	\$348,228	\$664,048	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel DispatchFin -456010 Fuel Dispatch-456015	\$1,603,599	\$550,289 (\$1,442,383)	\$1,334,906	\$25,769 (\$105,660)	\$14,250 (\$183.840)	(\$46,965) (\$858,027)	(\$274,650) (\$1,133,330)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Other Elec Rev - Extraction Plant Cr - 456018	(\$4,964,189) (\$248,026)	(\$1,442,363)	(\$1,240,931) (\$32,864)	(\$105,669) (\$42,325)	(\$183,840) (\$52,680)	(\$858,027) (\$43,265)	(\$1,133,339) (\$43,437)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Intraco Thermal Gas-456730	(\$3,077,619)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel Bookouts-456711	\$599,723	\$525,541	\$13,490	\$22,292	\$11,247	\$3,699	\$23,454	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 ***	\$0 \$0
	Fuel Bookouts-456720	(\$599,723)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	(\$23,454)	\$0	\$0	\$0	\$0	\$0	\$0
/5	Other Purchases and Sales Subtotal	\$3,371,853	\$404,547	\$1,851,438	\$228,312	\$151,709	\$406,104	\$329,743	\$0	\$0	\$0	\$0	\$0	\$0
70	Mice Dever Eve Actual 557460 FD AN	¢0 646 750 I	¢0 646 750	ФC	ድ ሶ	e c	ec.	ΦO	ФО.	ΦO	ΦO	фO.	# C	ф.c
	Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Misc. Power Exp. Subtotal	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0						

Line													
<u>No.</u>	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$423	\$114	\$35	\$65	\$65	\$65	\$79	\$0	\$0	\$0	\$0	\$0	\$0
80 Wind REC Subtotal	\$423	\$114	\$35	\$65	\$65	\$65	\$79	\$0	\$0	\$0	\$0	\$0	\$0
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
84 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$5,989,026	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822						_
								•			•		
86 Adjusted Actual Net Expense	\$70,100,124	\$48,113,320	\$6,108,648	\$4,556,513	\$4,775,446	\$5,027,175	\$1,519,022						

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413	458,399	409,123	412,926 🗸	-	-	-	-	-	-	2,884,565
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)	(220,003)	(183,949)	(194,363) 🗸	-	-	-	-	-	-	(1,343,954)
Add Current Month Unbilled	260,999	227,025	220,003	183,949	194,363	202,286 🗸	-	-	-	-	-	-	1,288,625
Total Retail Sales	583,253	501,861	481,391	422,345	419,537	420,849 🗸	-	=	-	-	-	-	2,829,236
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	2,772,243
Difference from Test Year	57,412	33,652	(15,889)	(1,663)	(11,273)	(5,246) 🗸							56,993
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 - \$	\$719,372	\$421,660	(\$199,089)	(\$20,837)	(\$141,251)	(\$65,732) 🗸	\$0	\$0	\$0	\$0	\$0	\$0	\$714,123

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18		<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	Oct-24	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024) =Intergration & Reserves (Calculation on WA Monthly		\$ 12,406.30 26,262.83	\$ 12,406.30 43,479.26	\$ 12,406.30 112,062.28	\$ 12,406.30 127,695.59	\$ 12,406.30 163,202.71	\$ 12,406.30 150,961.80 ✓						
tab) Needs to be a positive number for this tab = Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$5,570 2,500.00	\$8,809 2,500.00	\$9,661 2,500.00	\$11,548 2,500.00	\$10,723 ✓ 2,500.00	\$0	\$0	\$0	\$0	\$0	\$0
Revenue =Mwh X Customer Sales Amt (\$52.71)		48,967.59	81,067.98	208,942.44	238,091.07	304,294.83	281,471.40 🗸						
=Value of Power (Powerdex Price) =REC Sales (\$0) for 2024		\$248,812 -	\$66,798 -	\$118,681 -	\$112,527 -	\$106,128 -	\$136,024 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication		657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	-	-				
Revenue		#40.000	#04.000	#200 042	#220.004	#204 20F	#004 474	Φ0	60	# 0	60		
Customer Sales Market Value Total	\$1,951,805	\$48,968 \$248,812 \$297,780	\$81,068 \$66,798 \$147,866	\$208,942 \$118,681 \$327,623	\$238,091 \$112,527 \$350,618	\$304,295 \$106,128 \$410,423	\$281,471 \$136,024 \$417,495	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	- - -	- - -
Expense PPA Purchase		\$39,901	\$66,057	\$170,254	\$194,005	\$247,950	\$229,353 ✓						
Power Supply Rate Credit Interconnection & Integration Integration Program Administration (Actual Charges) 02806591		\$26,263 \$12,406 \$3,528	\$43,479 \$12,406 \$5,570	\$170,234 \$112,062 \$12,406 \$8,809 \$434	\$194,003 \$127,696 \$12,406 \$9,661 \$228	\$163,203 \$163,406 \$12,406 \$11,548 \$303	\$150,962 \$152,406 \$10,723 \$153	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
Total	\$1,696,578	\$82,098	\$127,512	\$303,965	\$343,996	\$435,410	\$403,597	\$0	\$0	\$0	\$0	\$0	\$0
Net Margin	\$255,227	\$215,682	\$20,354	\$23,658	\$6,622	-\$24,987	\$13,898 ✓	\$0	\$0	\$0	\$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
202406	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	6,516	C	0	53,823
202406	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	107,782	C	0	572,011
202406	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,526	C	0	15,955
202406	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	C	0	8
202406	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	103	C	0	510
202406	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	20,263	C	0	38,630
202406	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	36	C	0	220
202406	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	3	C	0	82
202406	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	84	C	0	928
202406	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	479,122	C	0	4,071,654
202406	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	18	C	0	100
202406	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,077	C	0	6,802
202406	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	589	C	0	4,830
202406	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	30	C	0	173
202406	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	979	C	0	8,245
202406	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	2,143	C	0	8,797
202406	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	91,203	C	0	521,401
202406	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	288,180	C	0	1,835,177
202406	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	207	C	0	1,374
202406	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	64,668	C	0	400,432
202406	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	1,096	C	0	5,724
202406	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	26	C	0	161
202406	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	130,348	C	0	913,984
202406	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	274	C	0	1,258
202406	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	C	0	664
202406	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	3	C	0	17
202406	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	23,191	C	0	87,002
202406	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	9,552	C	0	20,368
202406	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,476	C	0	15,107
202406	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	22,634	C	0	142,318
202406	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	4,427	C	0	19,384
202406	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	12,435	C	0	114,634
202406	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	C	0	1
202406	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	567	C	0	3,564
202406	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,181	C	0	2,854
202406	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	C	0	2
Overall - Total								0	0	1,273,853	C	0	8,868,191

For Internal Use Only

Conversion Factor 0.956069 Conversion Factor 1,217,891 ✓ 182352 ERM Amortizing - Journal

Current Month Journal Entry

Jurisdiction: WA <						
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01 RESIDENTIAL	2800	01	001	56,319,758	\$6,055,741
	01 RESIDENTIAL	2800	01	011	0	
01	01 RESIDENTIAL	2800	01	012	1,495,957	\$263,749
	01 RESIDENTIAL	2800	01	022	723,273	\$79,414
	01 RESIDENTIAL	2800	01	032	220,745	\$29,906
	21 FIRM COMMERCIAL	2800	21	011	15,681,979	\$2,174,79
	21 FIRM COMMERCIAL	2800	21	021	31,987,252	\$3,198,106
	21 FIRM COMMERCIAL	2800	21	023	121,698	\$14,350
21	21 FIRM COMMERCIAL	2800	21	025	22,562,470	\$2,307,907
	21 FIRM COMMERCIAL	2800	21	031	2,389,203	\$246,690
31	31 FIRM- INDUSTRIAL	2800	31	011	117,822	\$15,724
	31 FIRM- INDUSTRIAL	2800	31	021	2,512,290	\$239,87
	31 FIRM-INDUSTRIAL	2800	31	025	30,288,298	\$2,222,420
	31 FIRM-INDUSTRIAL	2800	31	0251	37,408,708	\$1,945,007
	31 FIRM- INDUSTRIAL	2800	31	031	456,110	\$47,055
01 - Summary					58,759,732	\$6,428,810
21 - Summary					72,742,602	\$7,941,844
31 - Summary					70,783,229	\$4,470,077
WA - Summary					202,285,564	> \$18,840,731



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
202406✔	ED	01	01 RESIDENTIAL	242,892	164,074,742	18,866,185	245,627	1,393,712,424	159,791,273
		21	21 FIRM COMMERCIAL	26,475	162,224,926	20,288,543	26,730	1,039,114,180	128,920,835
		31	31 FIRM- INDUSTRIAL	306	75,840,891	5,581,852	311	421,841,222	31,815,435
		39	39 FIRM-PUMPING-IRRIGATION ONLY	505	8,907,618	874,506	509	17,776,014	1,812,022
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	542	828,449	463,271	532	5,038,618	2,807,497
		80	80 INTERDEPARTMENT REVENUE	111	1,049,798	129,420	109	7,082,362	868,540
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,600	0	0	24,270
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	230,978
		OD	OD Other Electric Direct	0	0	6,900	0	0	45,300
		RP	RP Rent Permits	0	0	13,496	0	0	49,508
	ED - Sumr	nary		270,831	412,926,424	46,266,270	273,818	2,884,564,819	326,365,658
202406 - Summary				270,831	412,926,424	46,266,270	273,818	2,884,564,819	326,365,658
Overall - Summary				270,831	412,926,424	46,266,270	273,818	2,884,564,819	326,365,658

Page 2 of 4 Run Date: Jul 5, 2024

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Billed Sales - Calc Workbook

Avista		Hourly	Data	07/03/2024 16:23 PM
DAY HOU	JR			
Element Key>	27096	27120	27157	
Short Name>	SOLAR SEL GEN PDX MidC-H	lourly Solar S	el Power Cost	
6/30/2024 H20	2	\$	-	
6/30/2024 H21	0	\$	-	
6/30/2024 H22	0	\$	-	
6/30/2024 H23	0	\$	-	
6/30/2024 H24	0	\$	-	
	5340	\$	56,967.44 🗸	
	Powerdex E	st 06/04	260.00 ✓	
	Powerdex E	st 06/15-06/30	78,797.00 ✓	
		\$	136,024.44 _~	
		Input i	nto line 53 of WA Monthly t	ab

2024 WA ERM Report Page 139 of 325 Printed 08/06/2024 at 1:15 PM

08/06/24

Date

Date

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202407 ✓

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 08/06/2024 12:59 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 08/06/2024 1:15 PM

Category: DJ Approved by:

Currency: USD

Explanation:

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

Amy Parsons 8/6/24
Reviewed by Date

Approved for Entry Corporate Accounting use Only

Effective Date: 202407

Avista Corporation Journal Entry

Journal: 481-WA ERM

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 08/06/2024 12:59 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 08/06/2024 1:15 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	4,928,192.00 ✔	0.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	4,928,192.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	10,877.00 ✔	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	10,877.00 ✓ Current Year ERM Interest Inc (2024)
43	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	54,824.00 Interest on Pending Balances 186290
44	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	54,824.00 ✔	0.00 Interest on Pending Balances 186290
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,427,276.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,427,276.00 ✔	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	56,738.00 Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	56,738.00 ✔	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	144,189.00 ✔	0.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	144,189.00 Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	13,822.00 ✔	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	13,822.00 √Interest Expense on Pending Balance Solar Select
					Totals:	6,635,918.00	6,635,918.00

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%	
Jul-Dec Interest Rate	0.33937%	1

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,033,202	0	
4/30/2024			(834,369)		5,334		1,131,348	1,204,167	1,204,167	0	
5/31/2024	1,131,348		373,335		4,540		1,504,683	1,582,042	1,582,042	0	
6/30/2024	1,504,683		(844,692)		3,728		659,991	741,078	741,078	0	
7/31/2024		D.	4,928,192	✓	10,877	✓	5,669,270	5,680,147	741,078	(4,939,069)	
8/31/2024		IX-	01								
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

4,928,192 10,877

Entry:			
	Debit	Credit	
557280 ED WA		4,928,192 ✓ Deferred Power Supply Expense	
186280 ED WA	4,928,19	2 Regulatory Asset ERM Deferred Current	Year
419600 ED WA		10,877 ✓ Interest Income Energy Deferrals	
186280 ED WA	10,87	7 ✓ Regulatory Asset ERM Deferred Current	Year
		• •	

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2023

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%	
Jul-Dec Interest Rate	0.33937%	,

Account 186290

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	15,882,038	0	
2/29/2024	15,827,522	0			54,516		15,827,522	15,936,554	15,936,554	0	
3/31/2024	15,827,522				54,516		15,827,522	15,991,070	15,991,070	0	
4/30/2024	15,827,522				54,516		15,827,522	16,045,586	16,045,586	0	
5/31/2024	15,827,522				54,516		15,827,522	16,100,102	16,100,102	0	
6/30/2024	15,827,522				54,516		15,827,522	16,154,618	16,154,618	0	
7/31/2024	16,154,618				54,824	v	16,154,618	16,209,442	16,154,618	(54,824)	
8/31/2024											
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

54,824

-

Entry: Debit Credit

419600 ED WA 54,824 ✔Interest Income on Pending Balance

186290 ED WA 54,824 ✓ Interest Income on Pending Balance

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 182352

		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0	
2/29/2024	23,775,948		(1,572,914)		79,185		22,203,034	22,367,045	22,367,045	0	
3/31/2024	22,203,034		(1,433,119)		74,008		20,769,915	21,007,934	21,007,934	0	
4/30/2024	20,769,915		(1,347,417)		69,219		19,422,498	19,729,736	19,729,736	0	
5/31/2024	19,422,498		(1,204,913)		64,824		18,217,585	18,589,647	18,589,647	0	
6/30/2024	-, ,		(1,217,891)		60,651		16,999,694	17,432,407	17,432,407	0	
7/31/2024			(1,427,276)	✓	56,738	✓	16,005,131	16,061,869	17,432,407	1,370,538	
8/31/2024			R-02								
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

(1,427,276)

56,738

Entry: Debit Credit

182352 ED WA 1,427,276 ✓ WA ERM Deferral-Approved for Rebate

557290 ED WA 1,427,276 ✓ WA ERM Amortization

419600 ED WA 56,738 ✓Interest Income Energy Deferrals

182352 ED WA 56,738 ✔ WA ERM Deferral-Approved for Rebate

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186295

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0	
2/29/2024	(3,880,816)		(20,354)		(13,402)		(3,901,170)	(3,927,568)	(3,927,568)	0	
3/31/2024	(3,901,170)		(23,658)		(13,478)		(3,924,828)	(3,964,704)	(3,964,704)	0	
4/30/2024	(3,924,828)		(6,622)		(13,530)		(3,931,450)	(3,984,856)	(3,984,856)	0	
5/31/2024	(3,931,450)		24,987		(13,498)		(3,906,463)	(3,973,367)	(3,973,367)	0	
6/30/2024	(3,906,463)		(13,898)		(13,479)		(3,920,361)	(4,000,744)	(4,000,744)	0	
7/31/2024	(4,000,744)		(144,189)	v	(13,822)	✓	(4,144,933)	(4,158,755)	(4,000,744)	158,011.00	
8/31/2024			R-03								
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

(144,189) (13,822)

Entry:		
	Debit	Credit
557175 ED WA	144,189	Solar Select Deferral
186295 ED WA		144,189 reg Asset ERM Solar Select
431600 ED WA	13,822	Interest Expense on Pending Balance
186295 ED WA		13,822 √Interest Expense on Pending Balance

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

No.														
NO.	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$147,374,291	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$149,006,932)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$20,618,522	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$3,353,469	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$66,915,088	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$23,597,472)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$11,730,378	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$319,872	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$74,353,747	\$45,091,909	\$4,257,175	\$4,328,136	\$4,623,672	\$4,621,006	\$1,189,200	\$10,242,649 🗸	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$70,085,791	\$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	(\$75,376,063)	(\$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	\$18,955,757	\$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	\$55,910,019	\$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	(\$17,950,643)	(\$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	\$10,416,525	\$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	\$351,358	\$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	(\$3,678,309)	(\$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	\$58,714,435	\$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	\$15,639,312	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$2,729,705)	\$517,570	(\$3,007,753)	\$12,421,588 ✓					
20	Resource Optimization - Subtotal	\$5,902,625	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401) ✔					
21	Adjusted Net Expense	\$21,541,937	\$32,723,755	(\$10,715,526)	(\$8,469,356)	(\$2,577,931)	\$923,739	(\$2,677,931)	\$12,335,187 🗸	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share	•	\$21,447,149	(\$7,022,956)	(\$5,550,816)	(\$1,689,576)	\$605,419	(\$1,755,116)	\$8,084,482 🗸	\$0	\$0	\$0	\$0	\$0
24	Washington 100% Activity (Peak Cust Rebat	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$137 ✓	\$58	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,242,964)	(\$719,372)	(\$421,660)	\$199,089	\$20,837	\$141,251	\$65,732	(\$528,841) ✓					
26	Net Power Cost (+) Surcharge (-) Rebate	\$12,875,759	\$20,727,777	(\$7,444,616)	(\$5,351,727)	(\$1,668,739)	\$746,670	(\$1,689,384)	\$7,555,778 🗸					
28	Cumulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	\$6,262,695	\$7,009,365	\$5,319,981	\$12,875,759 ✓					
input	10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	\$0	\$2,875,759 🗸					
input		50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	\$2,262,695	\$3,009,365	\$1,319,981	\$6,000,000 🗸					
input		0% 0%	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000 🗸					
	check #-should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Defer	ral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683	\$659,991	\$5,588,183 🗸					
Defer	ral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	\$4,928,192 - 01					
Acct	557280 Entry; (+) Rebate, (-) Surcharge	(\$5,588,183)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369	(\$373,335)	\$844,692 R-	(\$4,928,192) ✓					
	pany Band Gross Margin Impact, ulative		\$8,072,778	\$7,328,316	\$5,965,717	\$5,131,347	\$5,504,682	\$4,659,990	\$7,287,576 🗸					

Lino												3		
Line <u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
INO.	555 PURCHASED POWER	TOTAL	Juli-24	160-24	19101-2-7	Ap1-2-7	May-24	Juli-24	0ui-24	Aug-24	06p-24	001-24	1101-24	D00-24
1	Short-Term Purchases	\$59,037,407	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$1,809,784	\$2,231,903	\$5,692,767	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$21,673,281	\$3,096,183	\$3,096,183	\$3,096,183	\$3,096,183	\$3,096,183	\$3,096,183	\$3,096,183	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$300,836	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$48,871	\$122,912	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$597,359	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$20,018,801	\$2,880,764	\$2,880,764	\$3,027,311	\$2,587,670	\$2,880,764	\$2,880,764	\$2,880,764	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$7,070	\$984	\$1,316	\$1,177	\$994	\$771	\$959	\$869	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$943,848	\$112,666	\$173,430	\$147,496	\$148,946	\$130,873	\$126,790	\$103,647	\$0	\$0	\$0	\$0	\$0
	Clearwater Wind III, LLC	\$179,212	\$0	\$0	\$0	\$0	\$0	\$0	\$179,212	\$0	\$0	\$0	\$0	\$0
	City of Spokane-Upriver	\$1,991,956	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$150,662	\$3,811	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,584,321	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$624,247	\$0	\$0	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$603,603	\$0	\$0	\$0	\$95,837	\$158,391	\$176,738	\$172,637	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$17,042,682	\$2,591,265	\$2,669,858	\$2,580,604	\$2,171,062	\$2,153,837	\$2,386,042	\$2,490,014	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$13,120,943	\$1,909,342	\$1,905,419	\$1,925,508	\$2,267,563	\$2,248,489	\$1,729,961	\$1,134,661	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$7,586,306	\$748,437	\$1,026,933	\$1,138,070	\$1,337,067	\$1,425,625	\$1,110,347	\$799,827	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$703,426	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$16,760)	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$147,374,291	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$0	\$0	\$0	\$0	\$0
	(1) Effective November, 2008, WNP-3 purchase expens	e has been adjuste	d to reflect the mi	d-point price, p	er Settlement A	greement, Caus	e No. U-86-99							
	555 PURCHASED POWER													
		0 \$136,504,751	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$14,264,289	\$14,251,678	\$16,498,126	\$0	\$0	\$0	\$0	\$0
	55503		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55510		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5553		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5553		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55538		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55558	(, , ,	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$0	\$0	\$0	\$0	\$0
	55570		\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$330,236	\$0	\$0	\$0	\$0	\$0
	5557		\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$0	\$0	\$0	\$0	\$0
	55574		\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$51,755	\$568,191	\$0	\$0	\$0	\$0	\$0
	WNP3 Mid Poi	(\$59,504) nt \$0	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723)	(\$9,665) 🗸	•				
	WINES INITERIOR	\$147,374,291	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$0	\$0	\$0	\$0	\$0
		ψ147,074,201	404,004,024	\$10,042,000	ψ10,710,0 <u>2</u> 1	\$14,404,100	ψ14,010,000	ψ1 4 ,007,001	ψ17,000, 4 71	ų.	Ų.	40	Ψ.	40
	447 SALES FOR RESALE													
	Short-Term Sales	(\$120,406,216)			(\$23,259,656)			(\$13,284,165)		\$0	\$0	\$0	\$0	\$0
	Nichols Pumping Index Sale	(\$1,858,726)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	(\$71,388)	(\$265,164)	\$0	\$0	\$0	\$0	\$0
	Sovereign Power/Kaiser Load Following	(\$89,205)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	(\$13,209)	(\$12,462)	(\$12,341)	\$0	\$0	\$0	\$0	\$0
	Pend Oreille DES	(\$324,498)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	(\$49,178)	(\$47,543)	(\$32,392)	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$26,328,287)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)		\$0	\$0	\$0	\$0_
24	Total 447 Sales for Resale	(\$149,006,932)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	\$0	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE													
	44700	0 (\$90,074,330)	(\$24,238,221)	(\$18,024.859)	(\$16,399.958)	(\$8,420,965)	(\$5,414,026)	(\$8,857,965)	(\$8,718,336)	\$0	\$0	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	\$1,050,845	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875 🗸		**			7.7
	44710		\$9,312,840	(\$3,384,888)	(\$4,368,263)	(\$2,355,184)	(\$2,010,208)	(\$3,183,520)	(\$1,399,164)	\$0	\$0	\$0	\$0	\$0
	44715		(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	(\$1,635,892)	(\$725,250)	(\$2,111,168)	\$0	\$0	\$0	\$0	\$0
	44770		(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	(\$268,454)	(\$393,084)	\$0	\$0	\$0	\$0	\$0
	4477	0 (\$703,426)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,006)	(\$110,083)	\$0	\$0	\$0	\$0	\$0
	44772		(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	\$0	\$0	\$0	\$0	\$0
	44774	0 (\$3,030,220)	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$709,754)	(\$433,387)	(\$530,584)	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
		(\$149,006,932)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	\$0	\$0	\$0	\$0	\$0
	501 FUEL-DOLLARS													
	Kettle Falls Wood-501110	\$4,836,172	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$19,515	\$154,186	\$678,858	\$0	\$0	\$0	\$0	\$0
	Kettle Falls Gas-501120	\$3,877	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$2,592	\$1,252	\$0	\$0	\$0	\$0	\$0
	Colstrip Coal-501140	\$15,459,619	\$3,269,730	\$3,039,248	\$2,645,888	\$2,320,700	\$685,720	\$883,755	\$2,614,578	\$0	\$0	\$0	\$0	\$0 \$0
28	Colstrip Oil-501160	\$318,854	\$31,213	\$25,490	\$32,417	\$68,175	\$28,633	\$74,145	\$58,781	\$0	\$0	\$0	\$0	\$0_
29	Total 501 Fuel Expense	\$20,618,522	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$3,353,469	\$0	\$0	\$0	\$0	\$0

2024 WA ID Actual Deferrals - 8/6/2024

												i ago	: 147 01 323	
Line		TOTAL	1 04	F-1- 04		4 0.4	M 04	l 04	1-1.04	A 0.4	0 04	0-4.04	N 04	D 04
<u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	501 FUEL-TONS													
30		251,637	56,818	55,520	61,523	36,821	-	7,798	33,157	-	-	-	-	-
31	Colstrip	430,992	93,761	84,341	74,993	66,458	16,045	24,738	70,656	-	-	-	-	-
	501 FUEL-COST PER TON													
32	Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23		\$19.77	\$20.47					
33	Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92	\$42.74	\$35.72	\$37.00					
	547 FUEL													
34		\$20,169	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$9,425	\$0	\$0	\$0	\$0	\$0
35	Boulder Park-547216	\$1,554,607	\$479,532	\$253,038	\$110,486	\$234,363	\$128,757	\$142,934	\$205,497	\$0	\$0	\$0	\$0	\$0
36		\$929,930	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$52,663	\$93,859	\$0	\$0	\$0	\$0	\$0
37	Coyote Springs2-547610	\$27,589,598	\$8,048,513	\$4,653,024	\$4,685,448	\$2,806,101	\$2,114,688	\$2,138,717	\$3,143,107	\$0 ©0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0
38 39		\$19,624,865 \$17,195,919	\$6,690,143 \$6,085,506	\$4,022,725 \$3,519,798	\$4,091,288 \$4,193,050	\$469,256 \$1,386,390	\$492,545 \$138,853	\$1,656,682 \$38,590	\$2,202,226 \$1,833,732	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
_														
40	Total 547 Fuel Expense	\$66,915,088	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$85,900,969	\$46,644,584	\$5,813,166	\$5,914,625	\$6,510,985	\$6,375,847	\$2,564,955	\$12,076,807	\$0	\$0	\$0	\$0	\$0
											-		<u> </u>	 -
			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
	456 TRANSMISSION REVENUE													
42	456100 ED AN	(\$20,206,751)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	(\$3,080,552)	(\$2,925,700)	(\$2,549,291)	(\$3,122,661)	\$0	\$0	\$0	\$0	\$0
45		(\$539,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0
	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456030 ED AN - Clearwater Trans	(\$957,622)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	(\$148,500)	(\$82,188)	\$0	\$0	\$0	\$0	\$0
48	•	(\$703,426)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,682)	(\$109,407)	\$0	\$0	\$0	\$0	\$0
49 50	· ·	(\$70,441) (\$82,174)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063) (\$13,106)	(\$10,063) (\$13,106)	(\$10,063)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	456705 ED AN - Low Voltage	(\$1,038,058)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	(\$148,294)	(\$148,294)	(\$13,106) (\$148,294)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
_	Total 456 Transmission Revenue									\$0	\$0	\$0	\$0	\$0
	rotal 456 i ransmission Revenue	(\$23,597,472)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	20	20	20	20	
52		(, -, , ,	, ,	. , , ,				. , , ,			•			
- 52		(, ,,, ,	.,,,,	, , ,										
	565 TRANSMISSION EXPENSE				#4 COO FOO	#4.054.000	#4 COC 074	,			·	· · · · · ·	· · · · · · · · · · · · · · · · · · ·	
53	565000 ED AN	\$11,698,626	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$1,606,874	\$1,573,930	\$1,671,582	\$0 \$0	\$0	\$0	\$0	\$0
53 54	565000 ED AN 565312 ED AN	\$11,698,626 \$0	\$1,777,670 \$0	\$1,731,440 \$0	\$0	\$0	\$0	\$1,573,930 \$0	\$1,671,582 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
53 54 55	565000 ED AN 565312 ED AN 565710 ED AN	\$11,698,626 \$0 \$31,752	\$1,777,670 \$0 \$4,536	\$1,731,440 \$0 \$4,536	\$0 \$4,536	\$0 \$4,536	\$0 \$4,536	\$1,573,930 \$0 \$4,536	\$1,671,582 \$0 \$4,536	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
53 54 55	565000 ED AN 565312 ED AN	\$11,698,626 \$0	\$1,777,670 \$0	\$1,731,440 \$0	\$0	\$0	\$0	\$1,573,930 \$0	\$1,671,582 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
53 54 55	565000 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense	\$11,698,626 \$0 \$31,752	\$1,777,670 \$0 \$4,536	\$1,731,440 \$0 \$4,536	\$0 \$4,536	\$0 \$4,536	\$0 \$4,536	\$1,573,930 \$0 \$4,536	\$1,671,582 \$0 \$4,536	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
53 54 55 56	565000 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense	\$11,698,626 \$0 \$31,752 \$11,730,378	\$1,777,670 \$0 \$4,536 \$1,782,206	\$1,731,440 \$0 \$4,536 \$1,735,976	\$0 \$4,536 \$1,687,036	\$0 \$4,536 \$1,659,166	\$0 \$4,536 \$1,611,410	\$1,573,930 \$0 \$4,536 \$1,578,466	\$1,671,582 \$0 \$4,536 \$1,676,118	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
53 54 55 56	565000 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense <u>557 Broker & Related Fees</u> 557170 ED AN	\$11,698,626 \$0 \$31,752 \$11,730,378	\$1,777,670 \$0 \$4,536 \$1,782,206	\$1,731,440 \$0 \$4,536 \$1,735,976	\$0 \$4,536 \$1,687,036 \$54,260	\$0 \$4,536 \$1,659,166 \$11,444	\$0 \$4,536 \$1,611,410 \$34,261	\$1,573,930 \$0 \$4,536 \$1,578,466	\$1,671,582 \$0 \$4,536 \$1,676,118	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
53 54 55 56	565000 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN	\$11,698,626 \$0 \$31,752 \$11,730,378	\$1,777,670 \$0 \$4,536 \$1,782,206	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0	\$0 \$4,536 \$1,687,036	\$0 \$4,536 \$1,659,166 \$11,444 \$0	\$0 \$4,536 \$1,611,410 \$34,261 \$0	\$1,573,930 \$0 \$4,536 \$1,578,466	\$1,671,582 \$0 \$4,536 \$1,676,118	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
53 54 55 56 57 58	565000 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN	\$11,698,626 \$0 \$31,752 \$11,730,378	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0	\$1,731,440 \$0 \$4,536 \$1,735,976	\$0 \$4,536 \$1,687,036 \$54,260 \$0	\$0 \$4,536 \$1,659,166 \$11,444	\$0 \$4,536 \$1,611,410 \$34,261	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0
53 54 55 56 57 58 59	565000 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211)	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
53 54 55 56 57 58 59 60 61	565000 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557167 ED AN 557018 ED AN	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
53 54 55 56 57 58 59 60	565000 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557167 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
53 54 55 56 57 58 59 60 61 62	565000 ED AN 565312 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557167 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829	\$0 \$4,536 \$1,687,036 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
53 54 55 56 57 58 59 60 61 62	565000 ED AN 565312 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557167 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829	\$0 \$4,536 \$1,687,036 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
53 54 55 56 57 58 59 60 61 62 63 64	565000 ED AN 565312 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557150	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334)	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977)	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217)	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 (\$6,420,082)	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272)	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,668 \$322,107	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
53 54 55 56 57 58 59 60 61 62 63 64 65	565000 ED AN 565312 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557167 ED AN 557167 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557150 Gas Bookouts-557700	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
53 54 55 56 56 66 66	565000 ED AN 565312 ED AN 565710 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557167 ED AN 557167 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557150 Gas Bookouts-557700 Gas Bookouts-557700 Gas Bookouts-557711	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575)	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329)	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850)	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 \$(\$6,420,082) \$250,651 \$(\$250,651)	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275)	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323)	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152)	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
53 54 55 56 57 58 59 60 61 62 63 64 65 66 66 67	565000 ED AN 565312 ED AN 565710 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557150 Gas Bookouts-557711 Intraco Thermal Gas-557730	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575) \$7,380,378	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329) \$2,611,710	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850) \$692,998	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651 (\$250,651) \$572,887	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275) (\$22,275)	\$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323) \$348,228	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152) \$664,048	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995) \$2,132,566	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68	565000 ED AN 565312 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-5577150 Gas Bookouts-557710 Intraco Thermal Gas-557730 Fuel DispatchFin -456010	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575) \$7,380,378 \$1,578,644	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329) \$2,611,710 \$550,289	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850) \$692,998 \$1,334,906	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651 (\$250,651) \$77,287 \$25,769	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275) \$357,941 \$14,250	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323) (\$3,323) \$348,228 (\$46,965)	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152) (\$664,048 (\$274,650)	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995) \$2,132,566 (\$24,955)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
53 54 55 56 57 58 59 60 61 62 63 64 65 66 66 67 68 69	565000 ED AN 565312 ED AN 565710 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557150 Gas Bookouts-557711 Intraco Thermal Gas-557730	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575) \$7,380,378	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329) \$2,611,710	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850) \$692,998 \$1,334,906	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651 (\$250,651) \$572,887	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275) (\$22,275)	\$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323) \$348,228	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152) \$664,048	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995) \$2,132,566	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	565000 ED AN 565312 ED AN 565312 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557165 ED AN 57018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557700 Gas Bookouts-557710 Intraco Thermal Gas-557730 Fuel DispatchFin -456010 Fuel Dispatch-456015	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575) \$7,380,378 \$1,578,644 (\$6,181,479)	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329) \$2,611,710 \$550,289 (\$1,442,383)	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850) \$692,998 \$1,334,906 (\$1,240,931)	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651 (\$250,651) \$72,887 \$25,769 (\$105,669)	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275) \$357,941 \$14,250 (\$183,840)	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323) \$44,228 \$46,965 (\$858,027)	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152) \$64,048 (\$274,650) (\$1133,339)	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995) \$2,132,566 (\$24,955) (\$1,217,290)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
533 544 555 566 667 688 699 700 711 72	565000 ED AN 565312 ED AN 565710 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557150 Gas Bookouts-557700 Gas Bookouts-557711 Intraco Thermal Gas-557730 Fuel DispatchFin -456010 Fuel DispatchFin -456010 Other Elec Rev - Extraction Plant Cr - 456018 Other Elec Rev - Specified Source - 456019 Intraco Thermal Gas-456730	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575) \$7,380,378 \$1,578,644 (\$6,181,479) (\$287,316) \$0 (\$3,342,492)	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329) \$2,611,710 \$550,289 (\$1,442,383) (\$33,455) \$0 (\$1,698,345)	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850) \$692,998 \$1,334,906 (\$1,240,931) (\$32,864) \$0 (\$127,982)	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651 (\$250,651) \$72,887 \$25,769 (\$105,669) (\$42,325) \$0 (\$91,748)	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275) (\$357,941 \$14,250 (\$183,840) (\$52,680) \$0 (\$351,208)	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323) (\$4,504 (\$4,965) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$4	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152) (\$17,15	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995) \$2,132,566 (\$24,955) (\$1,217,290) (\$39,290) (\$39,290) (\$264,873)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
53 54 55 56 56 60 61 62 63 64 65 66 69 70 71 72 73	565000 ED AN 565312 ED AN 565710 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557165 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557150 Gas Bookouts-557710 Intraco Thermal Gas-557730 Fuel Dispatch-456015 Other Elec Rev - Extraction Plant Cr - 456018 Other Elec Rev - Specified Source - 456019 Intraco Thermal Gas-456730 Fuel Bookouts-456711	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575) \$7,380,378 \$1,578,644 (\$6,181,479) (\$287,316) \$0 (\$3,342,492) \$608,946	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329) \$2,611,710 \$550,289 (\$1,442,383) (\$33,455) \$0 (\$1,698,345) \$525,541	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850) \$692,998 \$1,334,906 (\$1,240,931) (\$32,864) \$0 (\$127,982) \$13,490	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651 (\$250,651) \$72,887 \$25,769 (\$105,669) (\$42,325) \$0 (\$91,748) \$22,292	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275) \$357,941 \$14,250 (\$183,840) (\$52,680) \$0 (\$351,208) \$11,247	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323) \$348,228 (\$46,965) (\$858,027) (\$43,265) \$0 (\$531,662) \$3,662)	\$1,573,930 \$4,536 \$1,578,466 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152) \$64,048 (\$274,650) (\$1,133,339) (\$43,437) \$0 (\$276,674) \$23,454	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995) \$2,132,566 (\$24,955) (\$1,217,290) (\$39,290) \$0 (\$264,873) \$9,223	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
53 54 55 56 56 60 61 62 63 64 65 66 69 70 71 72 73	565000 ED AN 565312 ED AN 565710 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557150 Gas Bookouts-557700 Gas Bookouts-557711 Intraco Thermal Gas-557730 Fuel DispatchFin -456010 Fuel DispatchFin -456010 Other Elec Rev - Extraction Plant Cr - 456018 Other Elec Rev - Specified Source - 456019 Intraco Thermal Gas-456730	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575) \$7,380,378 \$1,578,644 (\$6,181,479) (\$287,316) \$0 (\$3,342,492)	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329) \$2,611,710 \$550,289 (\$1,442,383) (\$33,455) \$0 (\$1,698,345)	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850) \$692,998 \$1,334,906 (\$1,240,931) (\$32,864) \$0 (\$127,982)	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651 (\$250,651) \$72,887 \$25,769 (\$105,669) (\$42,325) \$0 (\$91,748)	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275) (\$357,941 \$14,250 (\$183,840) (\$52,680) \$0 (\$351,208)	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323) (\$4,504 (\$4,965) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$688,027) (\$43,265) (\$4	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152) (\$17,15	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995) \$2,132,566 (\$24,955) (\$1,217,290) (\$39,290) (\$39,290) (\$264,873)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
533 54 55 56 56 60 61 62 63 66 66 67 68 69 70 71 72 73 74	565000 ED AN 565312 ED AN 565710 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557165 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557150 Gas Bookouts-557710 Intraco Thermal Gas-557730 Fuel Dispatch-456015 Other Elec Rev - Extraction Plant Cr - 456018 Other Elec Rev - Specified Source - 456019 Intraco Thermal Gas-456730 Fuel Bookouts-456711	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575) \$7,380,378 \$1,578,644 (\$6,181,479) (\$287,316) \$0 (\$3,342,492) \$608,946	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329) \$2,611,710 \$550,289 (\$1,442,383) (\$33,455) \$0 (\$1,698,345) \$525,541	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850) \$692,998 \$1,334,906 (\$1,240,931) (\$32,864) \$0 (\$127,982) \$13,490	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651 (\$250,651) \$72,887 \$25,769 (\$105,669) (\$42,325) \$0 (\$91,748) \$22,292	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275) \$357,941 \$14,250 (\$183,840) (\$52,680) \$0 (\$351,208) \$11,247	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323) \$348,228 (\$46,965) (\$858,027) (\$43,265) \$0 (\$531,662) \$3,662)	\$1,573,930 \$4,536 \$1,578,466 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152) \$64,048 (\$274,650) (\$1,133,339) (\$43,437) \$0 (\$276,674) \$23,454	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995) \$2,132,566 (\$24,955) (\$1,217,290) (\$39,290) \$0 (\$264,873) \$9,223	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74	565000 ED AN 565312 ED AN 565710 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557165 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557150 Gas Bookouts-557700 Gas Bookouts-557711 Intraco Thermal Gas-557730 Fuel Dispatch-456015 Other Elec Rev - Extraction Plant Cr - 456018 Other Elec Rev - Specified Source - 456019 Intraco Thermal Gas-456730 Fuel Bookouts-456711 Fuel Bookouts-456711	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575) \$7,380,378 \$1,578,644 (\$6,181,479) (\$287,316) \$0 (\$3,342,492) \$608,946 (\$608,946)	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329) \$2,611,710 \$550,289 (\$1,442,383) (\$33,455) \$0 (\$1,698,345) \$525,541 (\$525,541)	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850) \$692,998 \$1,334,906 (\$1,240,931) (\$32,864) \$0 (\$127,982) \$13,490 (\$13,490)	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651 (\$250,651) (\$72,887 \$25,769 (\$105,669) (\$42,325) \$0 (\$91,748) \$22,292 (\$22,292)	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275) \$357,941 \$14,250 (\$183,840) (\$52,680) \$0 (\$351,208) \$11,247	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323) \$348,228 (\$46,965) (\$858,027) (\$43,265) \$0 \$53,662 \$3,699 (\$3,699)	\$1,573,930 \$4,536 \$1,578,466 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152) \$64,048 (\$274,650) (\$1,133,339) (\$43,437) \$0 (\$276,674) \$23,454 (\$23,454)	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995) \$2,132,566 (\$24,955) (\$1,217,290) (\$39,290) (\$39,290) (\$264,873) \$9,223 (\$9,223)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75	565000 ED AN 565312 ED AN 565710 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-5577150 Gas Bookouts-557700 Gas Bookouts-557700 Gas Bookouts-557711 Intraco Thermal Gas-557730 Fuel Dispatch-456015 Other Elec Rev - Extraction Plant Cr - 456018 Other Elec Rev - Specified Source - 456019 Intraco Thermal Gas-456730 Fuel Bookouts-456711 Fuel Bookouts-456720 Other Purchases and Sales Subtotal	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575) \$7,380,376 (\$1,276,575) \$7,380,376 (\$1,276,575) \$1,578,644 (\$6,181,479) (\$287,316) \$0 (\$3,342,492) \$608,946 (\$608,946)	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329) \$2,611,710 \$550,289 (\$1,442,383) (\$33,455) \$0 (\$1,698,345) \$525,541 (\$525,541)	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850) \$692,998 \$1,334,906 (\$1,240,931) (\$32,864) \$0 (\$127,982) \$13,490 (\$13,490) \$1,851,438	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651 (\$250,651) \$72,887 \$25,769 (\$105,669) (\$42,325) (\$91,748) \$22,292 (\$22,292) \$228,312	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275) (\$357,941 \$14,250 (\$183,840) (\$52,680) (\$1351,208) \$11,247 (\$11,247)	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323) \$348,228 (\$46,965) (\$858,027) (\$43,265) (\$531,662) \$3,699 (\$3,699)	\$1,573,930 \$0 \$4,536 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152) \$64,048 (\$274,650) (\$1133,339) (\$43,437) \$0 (\$276,674) \$23,454 (\$23,454)	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995) \$2,132,566 (\$24,955) (\$1,217,290) (\$39,290) (\$39,290) (\$264,873) \$9,223 (\$9,223) (\$113,802)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
533 54 55 56 56 60 61 62 63 66 66 67 68 69 70 71 72 73 74 75 76	565000 ED AN 565312 ED AN 565710 ED AN 565710 ED AN Total 565 Transmission Expense 557 Broker & Related Fees 557170 ED AN 557172 ED AN 557165 ED AN 557165 ED AN 557165 ED AN 557018 ED AN Total 557 ED AN Broker & Related Fees Other Purchases and Sales Econ Dispatch-557010 Econ Dispatch-557150 Gas Bookouts-557700 Gas Bookouts-557711 Intraco Thermal Gas-557730 Fuel Dispatch-456015 Other Elec Rev - Extraction Plant Cr - 456018 Other Elec Rev - Specified Source - 456019 Intraco Thermal Gas-456730 Fuel Bookouts-456711 Fuel Bookouts-456711	\$11,698,626 \$0 \$31,752 \$11,730,378 \$198,988 \$0 \$90,585 \$0 \$30,299 \$319,872 \$16,767,650 (\$12,657,334) \$1,276,575 (\$1,276,575) \$7,380,378 \$1,578,644 (\$6,181,479) (\$287,316) \$0 (\$3,342,492) \$608,946 (\$608,946)	\$1,777,670 \$0 \$4,536 \$1,782,206 \$10,811 \$0 \$2,234 \$0 \$3,897 \$16,942 \$3,443,708 (\$3,026,977) \$774,329 (\$774,329) \$2,611,710 \$550,289 (\$1,442,383) (\$33,455) \$0 (\$1,698,345) \$525,541 (\$525,541)	\$1,731,440 \$0 \$4,536 \$1,735,976 \$26,620 \$0 \$26,427 \$0 \$3,782 \$56,829 \$1,863,528 (\$638,217) \$135,850 (\$135,850) \$692,998 \$1,334,906 (\$1,240,931) (\$32,864) \$0 (\$127,982) \$13,490 (\$13,490)	\$0 \$4,536 \$1,687,036 \$54,260 \$0 \$2,938 \$0 \$4,152 \$61,350 \$6,289,480 (\$6,420,082) \$250,651 (\$250,651) (\$72,887 \$25,769 (\$105,669) (\$42,325) \$0 (\$91,748) \$22,292 (\$22,292)	\$0 \$4,536 \$1,659,166 \$11,444 \$0 (\$3,211) \$0 \$4,838 \$13,071 \$1,005,518 (\$638,272) \$22,275 (\$22,275) \$357,941 \$14,250 (\$183,840) (\$52,680) \$0 (\$351,208) \$11,247	\$0 \$4,536 \$1,611,410 \$34,261 \$0 \$4,757 \$0 \$4,504 \$43,522 \$1,215,688 \$322,107 \$3,323 (\$3,323) \$348,228 (\$46,965) (\$858,027) (\$43,265) \$0 \$53,662 \$3,699 (\$3,699)	\$1,573,930 \$4,536 \$1,578,466 \$1,578,466 \$35,459 \$0 \$35,493 \$0 \$4,763 \$75,715 \$1,636,560 (\$242,765) \$17,152 (\$17,152) \$64,048 (\$274,650) (\$1,133,339) (\$43,437) \$0 (\$276,674) \$23,454 (\$23,454)	\$1,671,582 \$0 \$4,536 \$1,676,118 \$26,133 \$0 \$21,947 \$0 \$4,363 \$52,443 \$1,313,168 (\$2,013,128) \$72,995 (\$72,995) \$2,132,566 (\$24,955) (\$1,217,290) (\$39,290) (\$39,290) (\$264,873) \$9,223 (\$9,223)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$

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

Line <u>No.</u>	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
									g				
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$635	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$0	\$0	\$0	\$0	\$0
80 Wind REC Subtotal	\$635	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$0	\$0	\$0	\$0	\$0
81 Peak Time Customer Rebates (WA Only)	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$58	\$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
84 EWEB REC WA EIA 937 Compliance	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$58	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$5,902,625	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)					
86 Adjusted Actual Net Expense	\$80,256,509	\$48,113,320	\$6,108,648	\$4,556,513	\$4,775,446	\$5,027,175	\$1,519,022	\$10,156,385					

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413	458,399	409,123	412,926	483,283 ✔	-	-	-	-	-	3,367,848
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)	(220,003)	(183,949)	(194,363)	(202,286) 🗸	-	-	-	-	-	(1,546,240)
Add Current Month Unbilled	260,999	227,025	220,003	183,949	194,363	202,286	243,552 🗸	-	-	-	-	-	1,532,177
Total Retail Sales	583,253	501,861	481,391	422,345	419,537	420,849	524,549 ✓	-	-	-	-	-	3,353,785
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	3,254,586
Difference from Test Year	57,412	33,652	(15,889)	(1,663)	(11,273)	(5,246)	42,206 ✓						99,199
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 - \$	\$719,372	\$421,660	(\$199,089)	(\$20,837)	(\$141,251)	(\$65,732)	\$528,841 ✓	\$0	\$0	\$0	\$0	\$0	\$1,242,964

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18		<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	Oct-24	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024)		\$ 12,406.30 26,262.83	\$ 12,406.30 43,479.26	\$ 12,406.30 112,062.28	\$ 12,406.30 127,695.59	\$ 12,406.30 163,202.71	\$ 12,406.30 150,961.80	\$ 12,406.30 145,873.20					
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$5,570 2,500.00	\$8,809 2,500.00	\$9,661 2,500.00	\$11,548 2,500.00	\$10,723 2,500.00	\$9,665 2,500.00	\$0	\$0	\$0	\$0	\$0
Revenue													
=Mwh X Customer Sales Amt (\$52.71) =Value of Power (Powerdex Price)		48,967.59 \$248,812	81,067.98 \$66,798	208,942.44 \$118,681	238,091.07 \$112,527	304,294.83 \$106,128	281,471.40 \$136,024	271,983.60 \$261,875	\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2024		-	-	-	-	-	-	-	-	-	-	-	-
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication		657,426.10 513,030.82 210,485.37 1,380,942.29	-	-	-	-	-						
Revenue Customer Sales		\$48,968	\$81,068	\$208,942	\$238,091	\$304,295	\$281,471	\$271,984	\$0	\$0	\$0	_	_
Market Value		\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$0	\$0	\$0	-	-
Total	\$2,485,664	\$297,780	\$147,866	\$327,623	\$350,618	\$410,423	\$417,495	\$533,859	\$0	\$0	\$0	-	-
Expense PPA Purchase		\$39,901	\$66,057	\$170,254	\$194,005	\$247,950	\$229,353	\$221,622					
Power Supply Rate Credit		\$26,263	\$43,479	\$112,062	\$127,696	\$163,203	\$150,962 \$40,400	\$145,873	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Interconnection & Integration Integration		\$12,406 \$3,528	\$12,406 \$5,570	\$12,406 \$8,809	\$12,406 \$9,661	\$12,406 \$11,548	\$12,406 \$10,723	\$12,406 \$9,665	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Program Administration (Actual Charges) 02806591		\$0	\$0	\$434	\$228	\$303	\$153	\$104					
Total	\$2,086,248	\$82,098	\$127,512	\$303,965	\$343,996	\$435,410	\$403,597	\$389,670	\$0	\$0	\$0	\$0	\$0
Net Margin	\$399,416	\$215,682	\$20,354	\$23,658	\$6,622	-\$24,987	\$13,898	R-03 \$144,189 ✓	\$0	\$0	\$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
202407 🗸	RIDER 93	ED 🗸	WA 🗸	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	7,203	0	0	61,026
202407	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	89,653	0	0	611,054
202407	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	2	0	0	85
202407	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,292	0	0	4,146
202407	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	0	775
202407	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	332,245	0	0	2,167,422
202407	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	13,487	0	0	33,855
202407	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	26	0	0	187
202407	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	9
202407	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	66,785	0	0	467,216
202407	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,610	0	0	18,565
202407	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	21,952	0	0	60,581
202407	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	36	0	0	256
202407	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	98	0	0	608
202407	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	4,365	0	0	13,162
202407	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	23,503	0	0	165,821
202407	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	607,678	0	0	4,679,332
202407	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	5,470	0	0	24,854
202407	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	35,165	0	0	122,167
202407	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	110,730	0	0	682,740
202407	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	571	0	0	4,135
202407	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,038	0	0	9,283
202407	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	30	0	0	203
202407	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	15	0	0	115
202407	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	864	0	0	6,588
202407	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	17,582
202407	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	207	0	0	1,581
202407	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	70	0	0	998
202407	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	150,733	0	0	1,064,717
202407	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	12,544	0	0	127,178
202407	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	288	0	0	1,546
202407	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	531	0	0	5,360
202407	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,077	0	0	7,879
202407	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	1
202407	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	2
202407	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	3	0	0	20
Overall - Total								0	0	1,492,859	✓ 0	0	10,361,050

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Conversion Factor

0.956069 Conversion Factor 1,427,276 **√**

R-02

182352 ERM Amortizing - Journal

Current Month Journal Entry

Jurisdiction: WA <

Revenue Class	П	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01	01 RESIDENTIAL	2800	01	012	1,602,556	\$272,995
		01 RESIDENTIAL	2800	01	022	859,006	\$82,833
		01 RESIDENTIAL	2800	01	001	76,760,791	\$8,059,332
		01 RESIDENTIAL	2800	01	011	0	0
		01 RESIDENTIAL	2800	01	032	483,134	\$54,833
01 - Summary						79,705,487	\$8,469,993
	21	21 FIRM COMMERCIAL	2800	21	021	39,620,733	\$3,878,277
		21 FIRM COMMERCIAL	2800	21	023	103,071	\$12,062
		21 FIRM COMMERCIAL	2800	21	025	27,125,751	\$2,713,811
		21 FIRM COMMERCIAL	2800	21	031	3,892,273	\$394,762
		21 FIRM COMMERCIAL	2800	21	011	19,483,031	\$2,645,026
21 - Summary						90,224,859	\$9,643,938
	31	31 FIRM- INDUSTRIAL	2800	31	021	2,802,803	\$264,851
		31 FIRM- INDUSTRIAL	2800	31	031	605,421	\$61,547
		31 FIRM-INDUSTRIAL	2800	31	0251	38,513,786	\$1,949,900
		31 FIRM- INDUSTRIAL	2800	31	011	134,130	\$17,732
		31 FIRM-INDUSTRIAL	2800	31	025	31,565,849	\$2,310,819
31 - Summary						73,621,989	\$4,604,849
WA - Summary						243,552,334	> \$22,718,780
Overall - Summary						398,454,558	\$34,937,740

Unbilled - Deferral Calc Workbook <



Revenue By Revenue Class

Data Source: Financial Reporting

Electric

Data Updated Daily

				State Code: WA ✓					
Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202407 🗸	ED ✔	01	01 RESIDENTIAL	244,179	207,135,064	23,567,767	245,420	1,600,847,488	183,359,041
		21	21 FIRM COMMERCIAL	26,534	186,797,680	23,065,734	26,702	1,225,911,860	151,986,569
		31	31 FIRM- INDUSTRIAL	307	76,901,264	5,676,577	311	498,742,486	37,492,012
		39	39 FIRM-PUMPING-IRRIGATION ONLY	507	10,555,197	1,028,637	509	28,331,211	2,840,659
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	542	844,035	463,299	534	5,882,653	3,270,797
		80	80 INTERDEPARTMENT REVENUE	108	1,049,567	129,565	109	8,131,928	998,104
		83	83 MISC-SERVICE REVENUE SNP	0	0	4,185	0	0	28,455
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	269,474
		OD	OD Other Electric Direct	0	0	10,300	0	0	55,600
		RP	RP Rent Permits	0	0	7,386	0	0	56,894
	ED - Sum	mary		272,177	483,282,807	53,991,947	273,583	3,367,847,627	380,357,605
202407 - Summary				272,177	483,282,807	53,991,947	273,583	3,367,847,627	380,357,605
Overall - Summary				272,177	483,282,807	53,991,947	273,583	3,367,847,627	380,357,605

Page 2 of 4 Run Date: Aug 6, 2024

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Billed Sales - Calc Workbook •

DAY HOUF	₹		
Element Key>	27096	27120	27157
Short Name>	SOLAR SEL GEN ✓PDX MidC-Hourly	Solar Sel Power Cost	
7/29/2024 H04	0		0
7/29/2024 H05	0		0
7/29/2024 H06	0		0
7/29/2024 H07	4		0
7/29/2024 H08	13		0
7/29/2024 H09	16		0
7/29/2024 H10	13		0
7/29/2024 H11	15		0
7/29/2024 H12	15		0
7/29/2024 H13	13		0
7/29/2024 H14	10		0
7/29/2024 H15	5		0
	4		0
7/29/2024 H16	4		0
7/29/2024 H17			
7/29/2024 H18	6		0
7/29/2024 H19	2		0
7/29/2024 H20	1		0
7/29/2024 H21	0		0
7/29/2024 H22	0		0
7/29/2024 H23	0		0
7/29/2024 H24	0		0
7/30/2024 H01	0		0
7/30/2024 H02	0		0
7/30/2024 H03	0		0
7/30/2024 H04	0		0
7/30/2024 H05	0		0
7/30/2024 H06	0		0
7/30/2024 H07	3		0
7/30/2024 H08	13		0
7/30/2024 H09	18		0
7/30/2024 H10	19		0
7/30/2024 H11	18		0
7/30/2024 H12	17 14		0
7/30/2024 H13 7/30/2024 H14	15		0
7/30/2024 H15	16		0
7/30/2024 H16	15		0
7/30/2024 H17	16		0
7/30/2024 H18	17		0
7/30/2024 H19	12		0
7/30/2024 H20	3		0
7/30/2024 H21	0		0
7/30/2024 H22	0		0
7/30/2024 H23	0		0
7/30/2024 H24	0		0
7/31/2024 H01	0		0
7/31/2024 H02	0		0
7/31/2024 H03	0		0
7/31/2024 H04	0		0
7/31/2024 H05	0		0
7/31/2024 H06	0		0
7/31/2024 H07	5		0
7/31/2024 H08	15		0
7/31/2024 H09	18		0
7/31/2024 H10	18		0
7/31/2024 H11	18		0
7/31/2024 H12	18		0
7/31/2024 H13	18		0
7/31/2024 H14	17		0
7/31/2024 H15	18		0
7/31/2024 H16	17		0
7/31/2024 H17	17		0
7/31/2024 H18	17		0
7/31/2024 H19	13		0
7/31/2024 H20	2		0
7/31/2024 H21	0		0
7/31/2024 H22	0		0
7/31/2024 H23	0		0
7/31/2024 H24	0	 	0
	5160	\$	239,445.10
	Powerdex Est		22,430.00 ✓
		\$	261,875.10
		Input into line 53 of WA N	iontniy tab

Hossack, Jennifer

From: Kennedy, Megan

Sent: Wednesday, July 17, 2024 9:43 AM

To: Hossack, Jennifer **Subject:** RE: Tax Rate 2023

Hi Jenn,

Yes, 21% is the correct tax rate. 😊 🗸

Megan Kennedy, Utility Tax Manager

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

P 509.495.8144 | F 509.777.5419

www.myavista.com



From: Hossack, Jennifer < Jennifer. Hossack@avistacorp.com>

Sent: Tuesday, July 16, 2024 12:21 PM

To: Kennedy, Megan < Megan. Kennedy@avistacorp.com>

Subject: RE: Tax Rate 2023

Hi Megan,

Checking in to see if the tax rate should remain 21% for the ERM Jul'24-Dec'24?

Thanks, Jenn

From: Kennedy, Megan < Megan.Kennedy@avistacorp.com>

Sent: Tuesday, January 30, 2024 5:14 PM

To: Hossack, Jennifer < Jennifer. Hossack@avistacorp.com>

2024 WA ERM Report Page 159 of 325 Printed 09/09/2024 at 12:10 PM

Avista Corporation Journal Entry

Journal:481-WA ERMEffective Date: 202408 ✓Team:Resource AccountingLast Saved by:Jennifer HossackLast Update: 09/09/2024 12:10 PMType:CSubmitted by:Jennifer HossackApproval Requested: 09/09/2024 12:10 PMCategory:DJApproved by:

Currency: USD

Explanation:

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

Prepared by Jennifer Hossack
Prepared by Jennifer Hossack

AMY PAYSONS
Paviewed by
Date

Approved for Entry
Corporate Accounting use Only

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202408

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 09/09/2024 12:10 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 09/09/2024 12:10 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	3,410,476.00 v	0.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	3,410,476.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	25,027.00 🗸	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	25,027.00 Current Year ERM Interest Inc (2024)
43	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	54,824.00 ✓Interest on Pending Balances 186290
44	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	54,824.00 ✓	0.00 Interest on Pending Balances 186290
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,563,934.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,563,934.00 🗸	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	51,663.00 ✓Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	51,663.00 v	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	71,355.00 ^	0.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	71,355.00 Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	14,188.00 ✓	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	14,188.00 ✓ Interest Expense on Pending Balance Solar Select
					Totals:	5,191,467.00	5,191,467.00

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,033,202	0	
4/30/2024	1,965,717		(834,369)		5,334		1,131,348	1,204,167	1,204,167	0	
5/31/2024	1,131,348		373,335		4,540		1,504,683	1,582,042	1,582,042	0	
6/30/2024	1,504,683		(844,692)		3,728		659,991	741,078	741,078	0	
7/31/2024	741,078		4,928,192		10,877		5,669,270	5,680,147	5,680,147	0	
8/31/2024	5,669,270	/	3,410,476	✓	25,027	✓	9,079,746	9,115,650	5,680,147	(3,435,503.00)	
9/30/2024		R	-01								
10/31/2024											
11/30/2024											
12/31/2024											

3,410,476

25,027

Entry:		
	Debit	Credit
557280 ED WA		3,410,476 Deferred Power Supply Expense
186280 ED WA	3,410,476	✓ Regulatory Asset ERM Deferred Current Year
419600 ED WA		25,027✓Interest Income Energy Deferrals
186280 ED WA	25,027	✓ Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2023

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186290

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	15,882,038	0	
2/29/2024	15,827,522	0			54,516		15,827,522	15,936,554	15,936,554	0	
3/31/2024	15,827,522				54,516		15,827,522	15,991,070	15,991,070	0	
4/30/2024	15,827,522				54,516		15,827,522	16,045,586	16,045,586	0	
5/31/2024	15,827,522				54,516		15,827,522	16,100,102	16,100,102	0	
6/30/2024	15,827,522				54,516		15,827,522	16,154,618	16,154,618	0	
7/31/2024	16,154,618				54,824		16,154,618	16,209,442	16,209,442	0	
8/31/2024	16,154,618				54,824	✓	16,154,618	16,264,266	16,209,442	(54,824.00)	
9/30/2024											
10/31/2024											
11/30/2024						·					
12/31/2024											

54,824

Entry: Debit Credi

419600 ED WA 54,824 **√**Interest Income on Pending Balance

186290 ED WA 54,824 ✓ Interest Income on Pending Balance

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 182352

Use new FIT rate from Kaylene

		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0	
2/29/2024	23,775,948		(1,572,914)		79,185		22,203,034	22,367,045	22,367,045	0	
3/31/2024	22,203,034		(1,433,119)		74,008		20,769,915	21,007,934	21,007,934	0	
4/30/2024	20,769,915		(1,347,417)		69,219		19,422,498	19,729,736	19,729,736	0	
5/31/2024	19,422,498		(1,204,913)		64,824		18,217,585	18,589,647	18,589,647	0	
6/30/2024	-, ,		(1,217,891)		60,651		16,999,694	17,432,407	17,432,407	0	
7/31/2024	, . , .		(1,427,276)		56,738		16,005,131	16,061,869	16,061,869	0	
8/31/2024		/	(1,563,934)	✓	51,663	/	14,441,197	14,549,598	16,061,869	1,512,271.00	
9/30/2024			R-02								
10/31/2024											
11/30/2024											
12/31/2024											

(1,563,934)

51,663

Entry:

557290 ED WA

Debit Credit

182352 ED WA 1,563,934 ✓WA ERM Deferral-Approved for Rebate

1,563,934 ✓ WA ERM Amortization

419600 ED WA 51,663 ✓Interest Income Energy Deferrals

182352 ED WA 51,663 ✓ WA ERM Deferral-Approved for Rebate

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186295

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0	
2/29/2024	(3,880,816)		(20,354)		(13,402)		(3,901,170)	(3,927,568)	(3,927,568)	0	
3/31/2024	(3,901,170)		(23,658)		(13,478)		(3,924,828)	(3,964,704)	(3,964,704)	0	
4/30/2024	(3,924,828)		(6,622)		(13,530)		(3,931,450)	(3,984,856)	(3,984,856)	0	
5/31/2024	(3,931,450)		24,987		(13,498)		(3,906,463)	(3,973,367)	(3,973,367)	0	
6/30/2024	(3,906,463)		(13,898)		(13,479)		(3,920,361)	(4,000,744)	(4,000,744)	0	
7/31/2024	(4,000,744)		(144,189)		(13,822)		(4,144,933)	(4,158,755)	(4,158,755)	0.00	
8/31/2024	(4,144,933)	V	(71,355)	✓	(14,188)	✓	(4,216,288)	(4,244,298)	(4,158,755)	85,543.00	
9/30/2024			R-03								
10/31/2024											
11/30/2024											
12/31/2024											

(71,355) (14,188)

Entry:			
	Debit	Credit	
557175 ED WA		71,355 √	Solar Select Deferral
186295 ED WA			71,355 √Reg Asset ERM Solar Select
431600 ED WA		14,188✔	Interest Expense on Pending Balance
186295 ED WA			14,188 Interest Expense on Pending Balance

Avista Corp. - Resource Accounting **WASHINGTON POWER COST DEFERRALS** Line No. Aug-24 **WASHINGTON ACTUALS** TOTAL Jan-24 Feb-24 Mar-24 Apr-24 May-24 Jun-24 Jul-24 Sep-24 Oct-24 Nov-24 Dec-24 555 Purchased Power \$164,256,646 \$15,715,321 \$14,607,591 \$265,680 \$54,594,024 \$15,642,839 \$14,494,109 \$14,810,936 \$17,509,471 \$16,616,675 \$0 \$0 \$0 447 Sale for Resale (\$162,271,085) (\$33,943,259) (\$26,569,719) (\$26,892,327) (\$16,036,987) (\$12,103,135) (\$17,187,526) (\$16,273,979) (\$13,264,153) \$0 \$0 \$0 \$0 3 501 Thermal Fuel \$3,817,132 \$3,353,469 \$3,973,429 \$0 \$0 \$0 \$0 \$24,591,951 \$4,419,464 \$4,123,045 \$3,057,279 \$733,455 \$1,114,678 547 CT Fuel 4 \$74,702,768 \$21,574,355 \$12,617,001 \$13,274,499 \$4,996,584 \$2,934,591 \$4,030,212 \$7,487,846 \$7,787,680 \$0 \$0 \$0 \$0 456 Transmission Revenue (\$26,766,124) (\$3,351,823) (\$3,348,796) (\$3,334,875) (\$3,559,550) (\$3,409,773) (\$3,029,936) (\$3,562,719) (\$3,168,652) \$0 \$0 \$0 \$0 565 Transmission Expense \$13,578,712 \$1,782,206 \$1.735.976 \$1.687.036 \$1,659,166 \$1,578,466 \$1.676.118 \$1.848.334 \$0 \$0 \$0 \$0 6 \$1,611,410 557 Broker Fees \$378,789 \$16,942 \$56,829 \$61,350 \$13,071 \$43,522 \$75,715 \$52,443 \$58,917 \$0 \$0 \$0 \$0 \$13,852,230 V Adjusted Actual Net Expense \$88,205,977 \$45,091,909 \$4,257,175 \$4,328,136 \$4,623,672 \$4,621,006 \$1,189,200 \$10,242,649 \$265,680 \$0 \$0 \$0 AUTHORIZED NET EXPENSE-SYSTEM Jan/24 Mar/24 Oct/24 Nov/24 Dec/24 YTD Feb/24 Apr/24 May/24 Jun/24 Jul/24 Aug/24 Sep/24 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

11 501	Thermal Fuel	\$22,280,601	\$3,230,250	\$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 <mark>456</mark>	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 <mark>565</mark>	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 <mark>557</mark>	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 <mark>456</mark>	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 Sett	tlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 <u>Aut</u>	thorized 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 <u>Act</u>	tual - Authorized Net Expense	\$21,539,807	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$2,729,705)	\$517,570	(\$3,007,753)	\$12,421,588	\$5,900,495 🗸	(\$5,099,080)			
20 Res	source Optimization - Subtotal	\$6,047,847	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)	\$145,222 ✓	\$0			
21 Adjı	usted Net Expense	\$27,587,654	\$32,723,755	(\$10,715,526)	(\$8,469,356)	(\$2,577,931)	\$923,739	(\$2,677,931)	\$12,335,187	\$6,045,717 🗸	(\$5,099,080)	\$0	\$0	\$0
22 Wa	shington 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 Wa	shington Share	•	\$21,447,149	(\$7,022,956)	(\$5,550,816)	(\$1,689,576)	\$605,419	(\$1,755,116)	\$8,084,482	\$3,962,363	(\$3,341,937)	\$0	\$0	\$0
24 Wa	shington 100% Activity (Peak Cust Reba	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$0	\$0
	Retail Revenue Adjustment Surcharge (-) Rebate	(\$1,416,066)	(\$719,372)	(\$421,660)	\$199,089	\$20,837	\$141,251	\$65,732	(\$528,841) R	R-04 (\$173,102) 🗸				
26 <u>Net</u>	t Power Cost (+) Surcharge (-) Rebate	\$16,665,177	\$20,727,777	(\$7,444,616)	(\$5,351,727)	(\$1,668,739)	\$746,670	(\$1,689,384)	\$7,555,778	\$3,789,418 🗸	#VALUE!			
28 <u>Cur</u>	mulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	\$6,262,695	\$7,009,365	\$5,319,981	\$12,875,759	\$16,665,177 ✓	#VALUE!			
input 10	0,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	\$0	\$2,875,759	\$6,665,177	#VALUE!			
	4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	\$2,262,695	\$3,009,365	\$1,319,981	\$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	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!			
Deferral A	Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683	\$659,991	\$5,588,183	\$8,998,659 🗸	#VALUE!			
Deferral A	Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	\$4,928,192	\$3,410,476	#VALUE!			
Acct 5572	280 Entry; (+) Rebate, (-) Surcharge	(\$8,998,659)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369	(\$373,335)	\$844,692	(\$4,928,192)	(\$3,410,476) 🗸	#VALUE!			
Company	y Band Gross Margin Impact, ive		\$8,072,778	\$7,328,316	\$5,965,717	\$5,131,347	\$5,504,682	\$4,659,990	\$7,287,576	\$7,666,518 🗸	#VALUE!			

Line												ū		
No.		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	555 PURCHASED POWER												-	
1	Short-Term Purchases	\$63,343,770	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$1,809,784	\$2,231,903	\$5,692,767	\$4,040,683	\$265,680	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$10,723,704	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$0	\$0	\$0	\$0
3	Chelan County PUD (Rocky Reach Slice)	\$14,045,760	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells Settlement)	\$412,690	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$48,871	\$122,912	\$111,854	\$0	\$0	\$0	\$0
5	Douglas County PUD (Wells)	\$682,696	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$0	\$0	\$0	\$0
6	Grant County PUD (Priest Rapids/Wanapum)	\$22,899,565	\$2,880,764	\$2,880,764	\$3,027,311	\$2,587,670	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$0	\$0	\$0	\$0
7	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 9	Inland Power & Light - Deer Lake Small Power	\$8,029 \$972,385	\$984 \$112,666	\$1,316 \$173,430	\$1,177 \$147,496	\$994 \$148,946	\$771 \$130,873	\$959 \$126,790	\$869 \$103,647	\$959 \$28,537	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0
10	Clearwater Wind III, LLC	\$857,539	\$112,000	\$173,430	\$147,490	\$146,940	\$130,673	\$120,790	\$179,212	\$678,327	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
11	City of Spokane-Upriver	\$1,991,956	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$150,662	\$3,811	\$0	\$ 0	\$0 \$0	\$0	\$0
12		\$4,201,119	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$624,247	\$616,798	\$0	\$0	\$0	\$0
13	East, South, Quincy Columbia Basin Irrigation Dist	\$785,608	\$0	\$0	\$0	\$95,837	\$158,391	\$176,738	\$172,637	\$182,005	\$0	\$0	\$0	\$0
14	Rathdrum Power, LLC (Lancaster PPA)	\$19,589,512	\$2,591,265	\$2,669,858	\$2,580,604	\$2,171,062	\$2,153,837	\$2,386,042	\$2,490,014	\$2,546,830	\$0	\$0	\$0	\$0
15		\$14,364,437	\$1,909,342	\$1,905,419	\$1,925,508	\$2,267,563	\$2,248,489	\$1,729,961	\$1,134,661	\$1,243,494	\$0	\$0	\$0	\$0
16		\$8,568,591	\$748,437	\$1,026,933	\$1,138,070	\$1,337,067	\$1,425,625	\$1,110,347	\$799,827	\$982,285	\$0	\$0	\$0	\$0
	WPM Ancillary Services	\$809,148	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$0	\$0	\$0	\$0
18 19	Non-Mon. Accruals Total 555 Purchased Power	\$137 \$164,256,646	(\$141,984) \$54,594,024	\$115,991 \$15,642,839	\$2,985 \$15,715,321	(\$15,173) \$14,494,109	\$14,664 \$14,810,936	(\$5,743) \$14,607,591	\$12,500 \$17,509,471	\$16,897	\$0	\$0 \$0	\$0 \$0	\$0 \$0
13	Total 555 Purchased Power	\$104,256,646	\$54,594,024	\$15,642,639	\$15,715,321	\$14,494,109	\$14,610,936	\$14,607,591	\$17,509,471	\$16,616,675	\$265,680	\$0	\$0	\$ 0
	(1) Effective November, 2008, WNP-3 purchase expe	nse has been adjust	ed to reflect the m	id-point price p	er Settlement A	greement Caus	e No. 11-86-99							
	555 PURCHASED POWER		54 15 1511551 1115 111	.а роли р. 100, р	0. 0000	g. ooo, oaao	0 110. 0 00 00							
	555	000 \$152,027,794	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$14,264,289	\$14,251,678	\$16,498,126	\$15,523,043	\$0	\$0	\$0	\$0
	555		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		100 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		312 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	558		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555	380 \$0 550 \$137	\$0 (\$141,984)	\$0 \$115,991	\$0 \$2,985	\$0 (\$15,173)	\$0 \$14,664	\$0 (\$5,743)	\$0 \$12,500	\$0 \$16,897	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		700 \$3,695,909	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$330,236	\$283,625	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	555		\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$0	\$0 \$0	\$0	\$0
		740 \$7,793,049	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$51,755	\$568,191	\$697,275	\$265,680	\$0	\$0	\$0
		(\$69,391)		(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723)	(\$9,665)	(\$9,887)✓				
	WNP3 Mid F			-		-	-			-	-	-	-	-
		\$164,256,646	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$16,616,675	\$265,680	\$0	\$0	\$0
	447 SALES FOR RESALE													
20	Short-Term Sales	(\$130,171,449)				(\$12,977,271)		(\$13,284,165)		(\$9,765,233)	\$0	\$0	\$0	\$0
21	Nichols Pumping Index Sale	(\$2,039,816)		(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	(\$71,388)	(\$265,164)	(\$181,090)	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0
22 23	Sovereign Power/Kaiser Load Following Pend Oreille DES	(\$89,205) (\$350,547)		(\$12,139) (\$48,470)	(\$13,115) (\$50,416)	(\$12,813) (\$47,096)	(\$13,209) (\$49,178)	(\$12,462) (\$47,543)	(\$12,341) (\$32,392)	\$0 (\$26,049)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Merchant Ancillary Services	(\$29,620,068)		(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	\$0	\$0	\$0	\$0
	•				, , , , , , , , , , , , , , , , , , , ,									
25	Total 447 Sales for Resale	(\$162,271,085)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	(\$13,264,153)	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE													
	·	000 (\$95,001,991	(\$24 238 221)	(\$18,024,859)	(\$16.399.958)	(\$8,420,965)	(\$5,414,026)	(\$8,857,965)	(\$8,718,336)	(\$4,927,661)	\$0	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	\$1,236,932	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087 ✓	Ų.	ų č	+ •	ų ū
	447	100 (\$9,721,199		(\$3,384,888)	(\$4,368,263)	(\$2,355,184)		(\$3,183,520)		(\$2,332,812)	\$0	\$0	\$0	\$0
	447	150 (\$22,852,363	(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	(\$1,635,892)	(\$725,250)	(\$2,111,168)	(\$1,905,733)	\$0	\$0	\$0	\$0
	447	700 (\$1,889,238)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	(\$268,454)	(\$393,084)	(\$302,741)	\$0	\$0	\$0	\$0
	447			(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,006)		(\$105,722)	\$0	\$0	\$0	\$0
		720 (\$29,620,068)				(\$2,904,714)				(\$3,291,781)	\$0	\$0	\$0	\$0
	447	740 (\$3,614,010			(\$290,411)	(\$574,145)	(\$709,754)	(\$433,387)		(\$583,790)	\$0	\$0	\$0	\$0
		\$0 (\$162,271,085)		\$0 (\$26,569,719)	(\$26.892.327)	(\$16.036.987)	(\$12 103 135)	(\$17 187 526)	\$0 (\$16,273,979)	\$0 (\$13 264 153)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		(#102,211,000	(400,040,209)	(\$20,000,719)	(720,002,021)	(+10,000,007)	(#12,100,100)	(711,101,020)	(#10,210,019)	(+10,204,100)	ΨΟ	Ψ	ΨΟ	Ψ
	501 FUEL-DOLLARS													
	Kettle Falls Wood-501110	\$5,775,558	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$19,515	\$154,186	\$678,858	\$939,386	\$0	\$0	\$0	\$0
	Kettle Falls Gas-501120	\$4,428	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$2,592	\$1,252	\$551	\$0	\$0	\$0	\$0
28	•	\$18,452,330	\$3,269,730	\$3,039,248	\$2,645,888	\$2,320,700	\$685,720	\$883,755	\$2,614,578	\$2,992,711	\$0	\$0	\$0	\$0
	Colstrip Oil-501160	\$359,635	\$31,213	\$25,490	\$32,417	\$68,175	\$28,633	\$74,145	\$58,781	\$40,781	\$0	\$0	\$0	\$0
	Colonip on correc	φοσο,σσσ	ΨΟ1,Σ10	Ψ20,430	Ψ02,417	ψου, 17 ο	Ψ20,000	ψ/ -1, 1-10	ψ30,701	ψ+0,701		Ψ0	ΨΟ	

												raye		
Line <u>No</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	501 FUEL-TONS													
31	·	296,479	56,818	55,520	61,523	36,821	-	7,798	33,157	44,842	-	-	-	-
32	Colstrip	515,777	93,761	84,341	74,993	66,458	16,045	24,738	70,656	84,785	-	-	-	-
00	501 FUEL-COST PER TON		#40.05	#40.0 7	040.40	640.00		¢40.77	¢00.47	#00.0F				
33	Kettle Falls Colstrip	wood coal	\$19.65 \$34.87	\$19.07 \$36.04	\$18.49 \$35.28	\$18.23 \$34.92	\$42.74	\$19.77 \$35.72	\$20.47 \$37.00	\$20.95 \$35.30				
54	Colstip	coai	ψ04.01	ψ50.04	ψ33.20	ψ34.32	ψτ2.7 τ	ψ33.72	ψ37.00	ψ55.50				
	547 FUEL													
	NE CT Gas/Oil-547213	\$22,863	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$9,425	\$2,694	\$0	\$0	\$0	\$0
36 37		\$1,772,988 \$1,026,928	\$479,532 \$267,844	\$253,038 \$171,002	\$110,486 \$193,885	\$234,363 \$90,753	\$128,757 \$59,924	\$142,934 \$52,663	\$205,497 \$93,859	\$218,381 \$96,998	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
38		\$30,680,715	\$8,048,513	\$4,653,024	\$4,685,448	\$2,806,101	\$2,114,688	\$2,138,717	\$3,143,107	\$3,091,117	\$0	\$0	\$0	\$0
39	Lancaster-547312	\$22,143,279	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$492,545	\$1,656,682	\$2,202,226	\$2,518,414	\$0	\$0	\$0	\$0
40	Rathdrum CT-547310	\$19,055,995	\$6,085,506	\$3,519,798	\$4,193,050	\$1,386,390	\$138,853	\$38,590	\$1,833,732	\$1,860,076	\$0	\$0	\$0	\$0_
41	Total 547 Fuel Expense	\$74,702,768	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$0	\$0	\$0	\$0
42	TOTAL NET EXPENSE	\$101 200 200	\$46 644 E04	\$5 942 460	\$5.014.62F	\$6 510 00F	\$6 27E 047	\$2 564 0EF	\$12.076.007	¢15 112 624	\$26E 600	en.	en.	<u> </u>
42	IOIAL NEI EAPENSE	\$101,280,280	\$46,644,584	\$5,813,166	\$5,914,625	\$6,510,985	\$6,375,847	\$2,564,955	\$12,076,807	\$15,113,631	\$265,680	\$0	\$0	\$0
	456 TRANSMISSION REVENUE		202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
43		(\$22,888,388)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	(\$3,080,552)	(\$2,925,700)	(\$2,549,291)	(\$3,122,661)	(\$2,681,637)	\$0	\$0	\$0	\$0
45		(\$616,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0
46		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 48		(\$1,090,452) (\$809,148)	(\$137,500) (\$214,330)	(\$145,362) (\$26,059)	(\$145,871) (\$99,612)	(\$147,302) (\$85,625)	(\$150,899) (\$84,711)	(\$148,500) (\$83,682)	(\$82,188) (\$109,407)	(\$132,830) (\$105,722)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	456017 ED AN - Alcillary Services Revenue	(\$80,504)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0 \$0	\$0 \$0	\$0 \$0
50	456700 ED WA - Low Voltage	(\$95,280)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	\$0	\$0	\$0	\$0
_	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	\$0
52	Total 456 Transmission Revenue	(\$26,766,124)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	\$0	\$0	\$0	\$0
	565 TRANSMISSION EXPENSE													
53		\$13,542,424	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$1,606,874	\$1,573,930	\$1,671,582	\$1,843,798	\$0	\$0	\$0	\$0
54		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	565710 ED AN Total 565 Transmission Expense	\$36,288 \$13,578,712	\$4,536 \$1,782,206	\$4,536 \$1,735,976	\$4,536 \$1,687,036	\$4,536 \$1,659,166	\$4,536 \$1,611,410	\$4,536 \$1,578,466	\$4,536 \$1,676,118	\$4,536 \$1,848,334	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	, , , , , , , , , , , , , , , , , , ,	,,	. , . ,	. , , .	, , , , , , , , , , , , , , , , , , , ,	. ,,	. ,- , -	, ,, ,,	, ,,	. , ,				
	557 Broker & Related Fees													
57 58		\$221,546 \$0	\$10,811 \$0	\$26,620 \$0	\$54,260 \$0	\$11,444 \$0	\$34,261 \$0	\$35,459 \$0	\$26,133 \$0	\$22,558 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	557165 ED AN	\$122,068	\$2,234	\$0 \$26,427	\$2,938	\$0 (\$3,211)	\$0 \$4,757	\$35,493	\$0 \$21,947	\$31,483	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
60		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	557018 ED AN	\$35,175	\$3,897	\$3,782	\$4,152	\$4,838	\$4,504	\$4,763	\$4,363	\$4,876	\$0	\$0	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$378,789	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$0	\$0	\$0	\$0
	Other Purchases and Sales													
	Econ Dispatch-557010	\$18,246,195	\$3,443,708	\$1,863,528	\$6,289,480	\$1,005,518	\$1,215,688	\$1,636,560	\$1,313,168	\$1,478,545	\$0	\$0	\$0	\$0
64 65		(\$15,637,641)	(\$3,026,977)	(\$638,217) \$135,850	(\$6,420,082) \$250,651	(\$638,272)	\$322,107	(\$242,765) \$17,153	(\$2,013,128)	(\$2,980,307)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
65 66		\$1,280,605 (\$1,280,605)	\$774,329 (\$774,329)	\$135,850 (\$135,850)	\$250,651 (\$250,651)	\$22,275 (\$22,275)	\$3,323 (\$3,323)	\$17,152 (\$17,152)	\$72,995 (\$72,995)	\$4,030 (\$4,030)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
67		\$9,516,813	\$2,611,710	\$692,998	\$572,887	\$357,941	\$348,228	\$664,048	\$2,132,566	\$2,136,435	\$0	\$0	\$0	\$0
	Fuel DispatchFin -456010	\$1,682,649	\$550,289	\$1,334,906	\$25,769	\$14,250	(\$46,965)	(\$274,650)	(\$24,955)	\$104,005	\$0	\$0	\$0	\$0
	Fuel Dispatch-456015	(\$6,625,063)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	(\$858,027)	(\$1,133,339)	(\$1,217,290)	(\$443,584)	\$0	\$0 \$0	\$0 \$0	\$0 ©0
	Other Elec Rev - Extraction Plant Cr - 456018 Other Elec Rev - Specified Source - 456019	(\$341,884) \$0	(\$33,455) \$0	(\$32,864) \$0	(\$42,325) \$0	(\$52,680) \$0	(\$43,265) \$0	(\$43,437) \$0	(\$39,290) \$0	(\$54,568) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Intraco Thermal Gas-456730	(\$3,437,908)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	(\$264,873)	(\$95,416)	\$0 \$0	\$0	\$0	\$0 \$0
73	Fuel Bookouts-456711	\$608,946	\$525,541	\$13,490	\$22,292	\$11,247	\$3,699	\$23,454	\$9,223	\$0	\$0	\$0	\$0	\$0
	Fuel Bookouts-456720	(\$608,946)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	(\$23,454)	(\$9,223)	\$0	\$0	\$0	\$0	\$0
75	Other Purchases and Sales Subtotal	\$3,403,161	\$404,547	\$1,851,438	\$228,312	\$151,709	\$406,104	\$329,743	(\$113,802)	\$145,110	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Actual-557160 ED AN	\$2,643,939	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$0	\$0	\$0	\$0
	Misc. Power Exp. Subtotal	\$2,643,939	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$0			

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
-	00		••	••		•	•	•	•		•••	•••	
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$747	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$112	\$0	\$0	\$0	\$0
80 Wind REC Subtotal	\$747	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$112	\$0	\$0	\$0	\$0
81 Peak Time Customer Rebates (WA Only)	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$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
84 EWEB REC WA EIA 937 Compliance	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$6,047,847	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)	\$145,222	\$0			
86 Adjusted Actual Net Expense	\$94,519,798	\$48,113,320	\$6,108,648	\$4,556,513	\$4,775,446	\$5,027,175	\$1,519,022	\$10,156,385	\$13,997,609	\$265,680			

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413	458,399	409,123	412,926	483,283	529,715 ✓	-	-	-	-	3,897,563
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)	(220,003)	(183,949)	(194,363)	(202,286)	(243,552) 🗸	-	-	-	-	(1,789,792)
Add Current Month Unbilled	260,999	227,025	220,003	183,949	194,363	202,286	243,552	224,489 🗸	-	-	-	-	1,756,666
Total Retail Sales	583,253	501,861	481,391	422,345	419,537	420,849	524,549	510,652 ✓	-	-	-	-	3,864,437
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	57,412	33,652	(15,889)	(1,663)	(11,273)	(5,246)	42,206	13,815 ✓					113,014
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 - \$	\$719,372	\$421,660	(\$199,089)	(\$20,837)	(\$141,251)	(\$65,732)	\$528,841	\$173,102 ✓	\$0	\$0	\$0	\$0	\$1,416,066

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18		<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	Oct-24	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024) =Intergration & Reserves (Calculation on WA Monthly		\$ 12,406.30 26,262.83	\$ 12,406.30 43,479.26	\$ 12,406.30 112,062.28	\$ 12,406.30 127,695.59	\$ 12,406.30 163,202.71	\$ 12,406.30 150,961.80	\$ 12,406.30 145,873.20	\$ 12,406.30 140,954.22 ✓				
tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$5,570 2,500.00	\$8,809 2,500.00	\$9,661 2,500.00	\$11,548 2,500.00	\$10,723 2,500.00	\$9,665 2,500.00	\$9,887 2,500.00	\$0	\$0	\$0	\$0
Revenue =Mwh X Customer Sales Amt (\$52.71)		48,967.59	81,067.98	208,942.44	238,091.07	304,294.83	281,471.40	271,983.60	262,812.06 ✓				
=Value of Power (Powerdex Price) =REC Sales (\$0) for 2024		\$248,812	\$66,798 -	\$118,681 -	\$112,527 -	\$106,128 -	\$136,024 -	\$261,875 -	\$186,087 ✓	\$0 -	\$0 -	\$0 -	\$0 -
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication		657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	-	-	-	
Revenue Customer Sales		\$48,968	\$04.000	#200.042	\$238,091	\$304,295	\$281,471	\$271,984	\$262,812	# 0	# 0		
Market Value Total	\$2,934,563	\$248,812 \$297,780	\$81,068 \$66,798 \$147,866	\$208,942 \$118,681 \$327,623	\$112,527 \$350,618	\$106,128 \$410,423	\$136,024 \$417,495	\$261,875 \$533,859	\$186,087 \$448,899	\$0 \$0 \$0	\$0 \$0 \$0	-	- - -
Expense PPA Purchase Power Supply Rate Credit Interconnection & Integration Integration Program Administration (Actual Charges) 02806591		\$39,901 \$26,263 \$12,406 \$3,528	\$66,057 \$43,479 \$12,406 \$5,570	\$170,254 \$112,062 \$12,406 \$8,809 \$434	\$194,005 \$127,696 \$12,406 \$9,661 \$228	\$247,950 \$163,203 \$12,406 \$11,548 \$303	\$229,353 \$150,962 \$12,406 \$10,723 \$153	\$221,622 \$145,873 \$12,406 \$9,665 \$104	\$214,149 ✓ \$140,954 \$12,406 \$9,887 \$148	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
Total	\$2,463,792	\$82,098	\$127,512	\$303,965	\$343,996	\$435,410	\$403,597	\$389,670	\$377,544	\$0	\$0	\$0	\$0
Net Margin	\$470,771	\$215,682	\$20,354	\$23,658	\$6,622	-\$24,987	\$13,898	\$144,189	\$71,355 🗸	\$0	\$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
202408	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	(688,663	0	0	5,367,995
202408	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	(8,600	0	0	33,454
202408	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	(4,788	0	0	17,950
202408	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	(80,292	0	0	547,509
202408	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	(843	0	0	7,432
202408	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	(18	0	0	133
202408	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	(1	0	0	10
202408	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	(207	0	0	1,788
202408	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	(298	0	0	1,845
202408	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	(111	0	0	886
202408	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	(12,865	0	0	46,720
202408	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	(2,474	0	0	20,057
202408	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	(36	0	0	291
202408	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	(1,441	0	0	5,587
202408	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	(131	0	0	739
202408	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	(2,843	0	0	21,408
202408	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	(5	0	0	90
202408	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	(570	0	0	4,705
202408	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	(30	0	0	233
202408	RIDER 93	ED	WA	0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	(33	0	0	54
202408	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	(1,087	0	0	10,370
202408	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	(14,111	0	0	141,289
202408	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	(596	0	0	5,956
202408	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	(0	0	0	1
202408	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	(93,435	0	0	704,489
202408	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	(165,337	0	0	1,230,054
202408	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	(172	0	0	1,170
202408	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	(3	0	0	24
202408	RIDER 93	ED	WA	0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	(87	0	0	144
202408	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	(26	0	0	213
202408	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	(1,062	0	0	8,941
202408	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	(8,150	0	0	69,176
202408	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	(21,825	0	0	82,407
202408	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	(0	0	0	2
202408	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	(23,861	0	0	189,682
202408	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	(344,413	0	0	2,511,835
202408	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	(43,379	0	0	165,546
202408	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	(114,001	0	0	796,741
Overall - Total	-			-	-	-		0	(1,635,796	0	0	11,996,925

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Conversion Factor

Run Date: Sep 9, 2024

0.956069 Conversion Factor

1,563,934 v

182352 ERM Amortizing - Journal

Current Month Journal Entry

Jurisdiction: WA <

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
0.	01 RESIDENTIAL	2800	01	001	55,077,665	\$6,581,416
		2800	01	011	0	
		2800	01	012	1,154,917	\$215,136
		2800	01	022	615,401	\$63,467
		2800	01	032	335,556	\$41,020
01 - Summary					57,183,539	\$6,901,039
2′	21 FIRM COMMERCIAL	2800	21	023	63,681	\$8,267
		2800	21	011	13,523,878	\$1,921,704
		2800	21	021	26,006,484	\$2,734,822
		2800	21	025	26,391,396	\$2,749,247
		2800	21	031	3,040,211	\$321,708
21 - Summary					69,025,650	\$7,735,748
3′	31 FIRM- INDUSTRIAL	2800	31	031	602,700	\$63,710
		2800	31	011	88,981	\$12,250
		2800	31	021	1,801,726	\$182,165
	31 FIRM-INDUSTRIAL	2800	31	025	58,139,571	\$4,159,027
		2800	31	0251	37,647,314	\$1,803,166
31 - Summary					98,280,293	\$6,220,318
WA - Summary					224,489,481	√ \$20,857,105

Unbilled - Deferral Calc Workbook



Revenue By Revenue Class

Data Source: Financial Reporting

Electric ✓

Data Updated Daily

State Code: WA 🗸

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202408 🗸	ED	01	01 RESIDENTIAL	244,188	234,676,156	27,630,504	245,266	1,835,523,644	210,989,545
		21	21 FIRM COMMERCIAL	26,414	202,338,713	25,059,961	26,666	1,428,250,573	177,046,531
		31	31 FIRM- INDUSTRIAL	305	80,310,602	5,926,387	310	579,053,087	43,418,399
		39	39 FIRM-PUMPING-IRRIGATION ONLY	507	10,383,019	1,039,690	508	38,714,230	3,880,349
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	544	821,581	463,624	535	6,704,233	3,734,420
		80	80 INTERDEPARTMENT REVENUE	121	1,185,415	144,760	111	9,317,343	1,142,864
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,240	0	0	31,695
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	307,971
		OD	OD Other Electric Direct	0	0	9,200	0	0	64,800
		RP	RP Rent Permits	0	0	6,762	0	0	63,656
	ED - Sumi	mary		272,079	529,715,485	60,322,624	273,395	3,897,563,112	440,680,230
202408 - Summary				272,079	529,715,485	60,322,624	273,395	3,897,563,112	440,680,230
Overall - Summary				272,079	529,715,485	/ 60,322,624	273,395	3,897,563,112	440,680,230

Page 2 of 4 Run Date: Sep 9, 2024

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Billed Sales - Calc Workbook

DAY HOUR			
Element Key>	27096	27120	27157
Short Name>	SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
8/30/2024 H09	18	26.64	479.52
8/30/2024 H10	18	28.6	514.80
8/30/2024 H11	18	28.25	508.50
8/30/2024 H12	17	27.72	471.24
8/30/2024 H13	18	27.94	502.92
8/30/2024 H14	17	27.83	473.11
8/30/2024 H15	18	29.87	537.66
8/30/2024 H16	17	30	510.00
8/30/2024 H17	17	34.8	591.60
8/30/2024 H18	16	34.81	556.96
8/30/2024 H19	6	46.46	278.76
8/30/2024 H20	0	53.3	-
8/30/2024 H21	0	45	-
8/30/2024 H22	0	41.49	-
8/30/2024 H23	0	29.65	-
8/30/2024 H24	0	29.41	-
8/31/2024 H01	0	27.54	-
8/31/2024 H02	0	27.91	-
8/31/2024 H03	0	28.01	-
8/31/2024 H04	0	27.87	-
8/31/2024 H05	0	28.33	-
8/31/2024 H06	0		-
8/31/2024 H07	1	29.69	29.69
8/31/2024 H08	10	29.58	295.80
8/31/2024 H09	18	29.62	533.16
8/31/2024 H10	18	28.48	512.64
8/31/2024 H11	18	28.72	516.96
8/31/2024 H12	17	30.16	512.72
8/31/2024 H13	16	28.86	461.76
8/31/2024 H14	16	32.72	523.52
8/31/2024 H15	17	32.48	552.16
8/31/2024 H16	16	31.33	501.28
8/31/2024 H17	17	40	680.00
8/31/2024 H18	15	42.21	633.15
8/31/2024 H19	5	43.88	219.40
8/31/2024 H20	0	45	-
8/31/2024 H21	0	42.5	-
8/31/2024 H22	0	41.27	-
8/31/2024 H23	0	27	-
8/31/2024 H24 🗸	0	=	<u>-</u>
	4986	~	186,086.98 🗸

Avista Corporation Journal Entry

NSJ005 - DJ481 WA ERM Current Deferral Adj Journal:

Resource Accounting Team:

Last Saved by:

Jennifer Hossack

Last Update: 09/10/2024 12:48 PM

Effective Date: 202408

Type:

C

Submitted by: Approved by:

Category: NSJ

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	1,404,183.00 Current Deferred Power Supply Expense Adj
20	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1,404,183.00	0.00 Regulatory Asset ERM Deferred Current Year Adj
30	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	2,383.00 Interest Income Energy Deferrals Adj
40	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	2,383.00	0.00 Regulatory Asset ERM Deferred Current Year Adj

1,406,566.00 1,406,566.00 **Totals:**

Explanation:

New Acct 555200 was not picked up in original Aug 2024 journal enty.

Prepared by

Date

09/10/24

9/10/24

Date

Approved for Entry Corporate Accounting use Only Date

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202408

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 09/09/2024 12:10 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 09/09/2024 12:10 PM

Category: DJ Approved by:

Currency: USD

COPY OF ORIGINAL JOURNAL

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	3,410,476.00 ✓	0.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	3,410,476.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	25,027.00 🗸	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	25,027.00 Current Year ERM Interest Inc (2024)
43	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	54,824.00 ✓Interest on Pending Balances 186290
44	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	54,824.00 ✓	0.00 Interest on Pending Balances 186290
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,563,934.00 M onthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,563,934.00 🗸	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	51,663.00 ✓Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	51,663.00 ✓	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	71,355.00 ^	0.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	71,355.00 Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	14,188.00 ✓	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	14,188.00 ✓ Interest Expense on Pending Balance Solar Select
					Totals:	5,191,467.00	5,191,467.00

Changes Semiannually on January 1 and July 1

Account 186280

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate 0.34444%
Jul-Dec Interest Rate 0.33937%

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

NEW August 2024 ERM Journal Detail											
		Balance	Deferral -			interest	End Balance	Balance with			
	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,033,202	0	
4/30/2024	1,965,717		(834,369)		5,334		1,131,348	1,204,167	1,204,167	0	
5/31/2024			373,335		4,540		1,504,683	1,582,042	1,582,042	0	
6/30/2024	,,		(844,692)		3,728		659,991	741,078	741,078	0	
7/31/2024	741,078		4,928,192		10,877		5,669,270	5,680,147	5,680,147	0	
8/31/2024	5,669,270		4,814,659	D	27,410	•	10,483,929	10,522,216	9,115,650	(1,406,566)	
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

 NEW
 4,814,659
 27,410

 OLD
 3,410,476
 25,027

 Variance NSJ
 1,404,183
 2,383

 Adjusting NSJ Entry:

 Debit
 Credit

 557280 ED WA
 1,404,183
 Deferred Power Supply Expense

 186280 ED WA
 1,404,183
 Regulatory Asset ERM Deferred Current Year

 419600 ED WA
 2,383
 Interest Income Energy Deferrals

 186280 ED WA
 2,383
 Regulatory Asset ERM Deferred Current Year

					Original	August 2024	ERM Journal D	Detail 📄			
		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,033,202	0	
4/30/2024	1,965,717		(834,369)		5,334		1,131,348	1,204,167	1,204,167	0	
5/31/2024	1,131,348		373,335		4,540		1,504,683	1,582,042	1,582,042	0	
6/30/2024			(844,692)		3,728		659,991	741,078	741,078	0	
7/31/2024	741,078		4,928,192		10,877		5,669,270	5,680,147	5,680,147	0	
8/31/2024	5,669,270		3,410,476	b	25,027		9,079,746	9,115,650	9,115,650	0	
9/30/2024											
10/31/2024											
11/30/2024											
12/31/2024											

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

Line														
No.	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$166,637,182	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$265,680	\$0	\$0	\$0
2	447 Sale for Resale	(\$162,271,085)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	(\$13,264,153)	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$24,591,951	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$3,353,469	\$3,973,429	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$74,702,768	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$26,766,124)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$13,578,712	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$378,789	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$0	\$0	\$0	\$0
8 _	Adjusted Actual Net Expense	\$90,586,513	\$45,091,909	\$4,257,175	\$4,328,136	\$4,623,672	\$4,621,006	\$1,189,200	\$10,242,649	\$16,232,766	\$265,680	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
-	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	\$23,920,343	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$2,729,705)	\$517,570	(\$3,007,753)	\$12,421,588	\$8,281,031	(\$5,099,080)			
20	Resource Optimization - Subtotal	\$6,047,847	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)	\$145,222	\$0			
21	Adjusted Net Expense	\$29,968,190	\$32,723,755	(\$10,715,526)	(\$8,469,356)	(\$2,577,931)	\$923,739	(\$2,677,931)	\$12,335,187	\$8,426,253	(\$5,099,080)	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share		\$21,447,149	(\$7,022,956)	(\$5,550,816)	(\$1,689,576)	\$605,419	(\$1,755,116)	\$8,084,482	\$5,522,566	(\$3,341,937)	\$0	\$0	\$0
	Washington 100% Activity (Peak Cust Rebat_	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$0	\$0
	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,416,066)	(\$719,372)	(\$421,660)	\$199,089	\$20,837	\$141,251	\$65,732	(\$528,841)	(\$173,102)				
26	Net Power Cost (+) Surcharge (-) Rebate	\$18,225,380	\$20,727,777	(\$7,444,616)	(\$5,351,727)	(\$1,668,739)	\$746,670	(\$1,689,384)	\$7,555,778	\$5,349,621	#VALUE!			
28	Cumulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	\$6,262,695	\$7,009,365	\$5,319,981	\$12,875,759	\$18,225,380	#VALUE!			
input	10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	\$0	\$2,875,759	\$8,225,380	#VALUE!			
input	4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	\$2,262,695	\$3,009,365	\$1,319,981	\$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	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!			
Deferr	al Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683	\$659,991	\$5,588,183	\$10,402,842	#VALUE!			
Deferr	al Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	\$4,928,192	\$4,814,659	#VALUE!			
	57280 Entry; (+) Rebate, (-) Surcharge	(\$10,402,842)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369	(\$373,335)	\$844,692	(\$4,928,192)	(\$4,814,659)	VALUE!			
Comp Cumu	any Band Gross Margin Impact, lative		\$8,072,778	\$7,328,316	\$5,965,717	\$5,131,347	\$5,504,682	\$4,659,990	\$7,287,576	\$7,822,538	#VALUE!			

NEW CURRENT DEFERRAL AFTER \$5200 IS PULLED IN

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

Line Nο WASHINGTON ACTUALS TOTAL Jan-24 Feb-24 Mar-24 Apr-24 May-24 Jun-24 Jul-24 Aug-24 Sep-24 Oct-24 Nov-24 Dec-24 \$15,642,839 \$14,494,109 555 Purchased Power \$164,256,646 \$54,594,024 \$15,715,321 \$14,810,936 \$14,607,591 \$17,509,471 \$16,616,675 \$265,680 \$0 \$0 \$0 447 Sale for Resale (\$26,892,327) (\$13,264,153) \$0 \$0 \$0 (\$162,271,085) (\$33,943,259) (\$26,569,719) (\$16,036,987) (\$12,103,135) (\$17,187,526) (\$16,273,979) \$0 \$0 \$0 3 501 Thermal Fuel \$24,591,951 \$4,419,464 \$4.123.045 \$3,817,132 \$3.057.279 \$733,455 \$1,114,678 \$3,353,469 \$3,973,429 \$0 \$0 \$21,574,355 547 CT Fuel \$4,030,212 \$0 \$0 4 \$74,702,768 \$12,617,001 \$13,274,499 \$4.996.584 \$2,934,591 \$7,487,846 \$7,787,680 \$0 \$0 456 Transmission Revenue (\$26,766,124) (\$3,351,823)(\$3,348,796) (\$3,334,875)(\$3,559,550)(\$3,409,773)(\$3,029,936)(\$3,562,719)(\$3,168,652) \$0 \$0 \$0 \$0 \$13.578.712 \$1.687.036 \$1,676,118 \$0 \$0 \$0 \$0 6 565 Transmission Expense \$1 782 206 \$1,735,976 \$1.659.166 \$1.611.410 \$1.578.466 \$1.848.334 557 Broker Fees \$378,789 \$16,942 \$56,829 \$61,350 \$13,071 \$43,522 \$75,715 \$52,443 \$58,917 \$0 \$0 \$0 \$0 Adjusted Actual Net Expense \$88,205,977 \$45,091,909 \$4,257,175 \$4,328,136 \$4,623,672 \$4,621,006 \$1,189,200 \$10,242,649 \$13,852,230 ¥ \$265,680 \$0 \$0 \$0 AUTHORIZED NET EXPENSE-SYSTEM YTD Jan/24 Feb/24 Mar/24 Apr/24 May/24 Jun/24 Jul/24 Aug/24 Sep/24 Oct/24 Nov/24 Dec/24 555 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 \$10,148,822 447 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) \$22,280,601 \$3.312.780 \$3,235,889 \$2,585,390 11 501 Thermal Fuel \$3 236 256 \$2,878,737 \$2 759 153 \$1,777,307 \$1,755,635 \$3 324 844 \$2,860,323 \$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)\$1,488,075 \$1,488,075 \$1,488,075 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 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 \$7,951,735 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)\$5,364,760 \$10,672,809 \$13,001,452 \$12,137,183 19 Actual - Authorized Net Expense \$21,539,807 \$29,702,344 (\$12,566,999) (\$8,697,733) (\$2,729,705) \$517,570 (\$3,007,753)\$12,421,588 \$5,900,495 🗸 (\$5,099,080) 20 Resource Optimization - Subtotal \$6,047,847 \$3,021,411 \$1,851,473 \$228,377 \$151,774 \$406,169 \$329,822 (\$86,401)\$145,222 **✓** \$0 Adjusted Net Expense \$27.587.654 \$32,723,755 (\$10.715.526) (\$8.469.356) (\$2.577.931) \$923,739 (\$2.677.931) \$12.335.187 \$6.045.717 🗸 (\$5.099.080) \$0 \$0 \$0 65.54% 65.54% 65.54% 22 Washington Allocation 65 54% 65 54% 65.54% 65 54% 65 54% 65 54% 65 54% 65 54% 65 54% \$3,962,363 (\$7,022,956) 23 Washington Share \$21,447,149 (\$5,550,816) (\$1,689,576) \$605,419 (\$1.755.116) \$8,084,482 (\$3,341,937) \$0 \$0 \$0 \$0 \$0 24 Washington 100% Activity (Peak Cust Rebai \$294 \$0 \$0 \$0 \$137 \$157 \$0 \$0 \$0 \$0 \$0 WA Retail Revenue Adjustment (\$1,416,066) (\$719,372)(\$421,660) \$199,089 \$20,837 \$141,251 \$65,732 (\$528,841) R-04 (\$173,102) ✓ (+) Surcharge (-) Rebate \$16,665,177 \$20,727,777 (\$7,444,616) (\$5,351,727) (\$1,668,739) \$746,670 (\$1,689,384) \$7,555,778 \$3,789,418 🗸 #VALUE! 26 Net Power Cost (+) Surcharge (-) Rebate 28 Cumulative Balance \$20,727,777 \$13.283.161 \$7.931.434 \$6.262.695 \$7.009.365 \$5.319.981 \$12.875.759 \$16.665.177 🗸 **#VALUE!** 10,000,000 and up 90% \$10,727,777 \$3,283,161 \$0 \$0 \$0 \$0 \$2,875,759 \$6,665,177 #VALUE! 4,000,000 to \$10M 50% 75% \$6,000,000 \$6,000,000 \$3,931,434 \$3,009,365 \$1,319,981 \$6,000,000 #VALUE! input \$2,262,695 \$6,000,000 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 s R \$0 \$0 \$0 \$0 \$0 \$0 #VALUE! \$0 \$0 \$8,998,659 🗸 Deferral Amount, Cumulative (Customer) \$12,654,999 \$5,954,845 \$1,965,717 \$1,131,348 \$1,504,683 \$659,991 \$5,588,183 #VALUE! ORIGINAL DEFERRAL RECORDED AUG JOURNAL Deferral Amount, Monthly Entry \$12.654.999 (\$6,700,154) (\$3.989.128) (\$834,369) \$373.335 (\$844.692) \$4.928.192 \$3,410,476 #VALUE!

(\$4,928,192)

\$7,287,576

(\$3,410,476) 🗸

\$7,666,518 🗸

#VALUE!

#VALUE!

(\$8,998,659)

(\$12,654,999)

\$8,072,778

\$6,700,154

\$7,328,316

\$3,989,128

\$5,965,717

\$834 369

\$5,131,347

(\$373,335)

\$5,504,682

\$844 692

\$4,659,990

Acct 557280 Entry; (+) Rebate, (-) Surcharge

Company Band Gross Margin Impact,

Cumulative

													Ü		
Line <u>No.</u>			TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
140.	555 PURCHASED POWER	_	TOTAL	Juli-24	1 60-24	Mai-24	Ap1-2-1	may-2-4	Jun-2-4		Aug-24	0ep-24	001-24	1404-24	Dec-24
1	Short-Term Purchases		\$65,724,306	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$1,809,784	\$2,231,903	\$5,692,767	\$6,421,219	\$265,680	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)		\$10,723,704	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$0	\$0	\$0	\$0
3	Chelan County PUD (Rocky Reach Slice)		\$14,045,760	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells Settlement)		\$412,690	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$48,871	\$122,912	\$111,854	\$0	\$0	\$0	\$0
5	Douglas County PUD (Wells)		\$682,696	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$0	\$0	\$0	\$0
6	Grant County PUD (Priest Rapids/Wanapum)		\$22,899,565	\$2,880,764	\$2,880,764	\$3,027,311	\$2,587,670	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$0	\$0	\$0	\$0
7	Bonneville Power Admin. (WNP-3) ¹		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0	\$0	\$0	\$0
8	Inland Power & Light - Deer Lake		\$8,029	\$984	\$1,316	\$1,177	\$994	\$771	\$959	\$869	\$959	\$0	\$0	\$0	\$0
9	Small Power		\$972,385	\$112,666	\$173,430	\$147,496	\$148,946	\$130,873	\$126,790	\$103,647	\$28,537	\$0	\$0	\$0	\$0
10			\$857,539	\$0	\$0	\$0	\$0	\$0	\$0	\$179,212	\$678,327	\$0	\$0	\$0	\$0
11	,		\$1,991,956	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$150,662	\$3,811	\$0	\$0	\$0	\$0	\$0
12	, ,		\$4,201,119	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$624,247	\$616,798	\$0	\$0	\$0	\$0
13			\$785,608	\$0	\$0	\$0 \$0,500,604	\$95,837	\$158,391	\$176,738	\$172,637	\$182,005	\$0 \$0	\$0 *0	\$0 *0	\$0 \$0
14 15	, - (\$19,589,512	\$2,591,265	\$2,669,858	\$2,580,604	\$2,171,062	\$2,153,837	\$2,386,042 \$1,729,961	\$2,490,014	\$2,546,830	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
16			\$14,364,437 \$8,568,591	\$1,909,342 \$748,437	\$1,905,419 \$1,026,933	\$1,925,508 \$1,138,070	\$2,267,563 \$1,337,067	\$2,248,489 \$1,425,625	\$1,729,961	\$1,134,661 \$799,827	\$1,243,494 \$982,285	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	WPM Ancillary Services		\$809,148	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$0	\$0	\$0	\$0
18	•		\$137	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
19			\$166,637,182	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$265,680	\$0	\$0	\$0
			+	+ - ·, ·, ·	4 , ,	+ 	4 : 1, 10 1, 100	+	+	+,,	+ ,	7-00,000			
	(1) Effective November, 2008, WNP-3 purchase expe	ense h	as been adjusted	to reflect the mi	d-point price. pe	er Settlement A	greement. Caus	e No. U-86-99							
	555 PURCHASED POWER		,				, ,								
	555	5000	\$152,027,794	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$14,264,289	\$14,251,678	\$16,498,126	\$15,523,043	\$0	\$0	\$0	\$0
	559	5030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0,	\$0	\$0	\$0
		5200	\$2,380,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,380,536	JU\$0	\$0	\$0	\$0
		5312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
		5313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		5380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		5550	\$137	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$0	\$0	\$0	\$0
		5700	\$3,695,909	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$330,236	\$283,625	\$0	\$0	\$0	\$0
		5710 5740	\$809,148 \$7,793,049	\$214,330 \$3,819,340	\$26,059 \$381,186	\$99,612 \$1,136,591	\$85,625 \$428,001	\$84,711 \$445,030	\$83,006 \$51,755	\$110,083 \$568,191	\$105,722 \$697,275	\$0 \$265,680	\$0 \$0	\$0 \$0	\$0 \$0
	333	3740	(\$69,391)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723)	(\$9,665)	(\$9,887)	\$200,000	Φυ	φυ	φυ
	WNP3 Mid F	Point	\$0	(ψ3,320)	(ψυ,υτο)	(\$0,003)	(ψ3,001)	(ψ11,540)	(ψ10,723)	(ψ3,003)	(ψ3,001)	-	-	-	_
			\$166,637,182	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$265,680	\$0	\$0	\$0
	447 SALES FOR RESALE														
20			(\$130,171,449)	(\$24,625,315)	(\$23,938,296)	(\$23,250,656)	(\$12 977 271)	(\$9.630.866)	(\$13,284,165)	(\$12,690,647)	(\$9,765,233)	\$0	\$0	\$0	\$0
21	Nichols Pumping Index Sale		(\$2,039,816)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	(\$71,388)	(\$265,164)	(\$181,090)	\$0	\$0 \$0	\$0	\$0
22	. •		(\$89,205)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	(\$13,209)	(\$12,462)	(\$12,341)	\$0	\$0	\$0	\$0	\$0
23			(\$350,547)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	(\$49,178)	(\$47,543)	(\$32,392)	(\$26,049)	\$0	\$0	\$0	\$0
24			(\$29,620,068)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	\$0	\$0	\$0	\$0
25	Total 447 Sales for Resale		(\$162,271,085)	(\$22.042.250)	(\$26 E60 740)	(\$26 002 227)	(\$46 026 097)	(\$42.402.42E)	(\$47.497.536)	(\$16,273,979)	(\$12.264.1E2)	\$0	\$0	\$0	\$0
25	Total 447 Sales for Resale		(\$162,271,065)	(\$33,943,259)	(\$20,509,719)	(\$20,032,327)	(\$16,036,967)	(\$12,103,135)	(\$17,107,520)	(\$10,273,979)	(\$13,264,153)	40	\$ 0	\$ 0	40
	447.041.50.500.05041.5														
	447 SALES FOR RESALE	7000	(#05.004.004)	(004 000 00 ::	(040.004.055)	(040,000,055)	(00.400.00=)	(DE 444.005)	(00.057.005)	(00.740.005)	(04.007.007)	**	**	**	**
		7000	(\$95,001,991)	(, , , , ,	(\$18,024,859)	,	(\$8,420,965)	(\$5,414,026)	(\$8,857,965)	(\$8,718,336)	(\$4,927,661)	\$0	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	7100	\$1,236,932 (\$9,721,199)	\$248,812 \$9,312,840	\$66,798 (\$3,384,888)	\$118,681 (\$4,368,263)	\$112,527 (\$2,355,184)	\$106,128 (\$2,010,208)	\$136,024 (\$3,183,520)	\$261,875 (\$1,399,164)	\$186,087 (\$2,332,812)	\$0	\$0	\$0	\$0
		7150	(\$22,852,363)	(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	(\$1,635,892)	(\$725,250)	(\$2,111,168)	(\$1,905,733)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		7700	(\$1,889,238)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	(\$268,454)	(\$393,084)	(\$302,741)	\$0	\$0 \$0	\$0 \$0	\$0
		7710	(\$809,148)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,006)	(\$110,083)	(\$105,722)	\$0	\$0	\$0	\$0
		7720	(\$29,620,068)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	\$0	\$0	\$0	\$0
	447	7740	(\$3,614,010)	(\$493,846)	\$1,907	(\$290,411)				(\$530,584)	(\$583,790)	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
			(\$162,271,085)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	(\$13,264,153)	\$0	\$0	\$0	\$0
			·	ŕ	ŕ			•	•	·	·				
	501 FUEL-DOLLARS														
	Kettle Falls Wood-501110		\$5,775,558	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$19,515	\$154,186	\$678,858	\$939,386	\$0	\$0	\$0	\$0
			\$4,428	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$2,592	\$1,252	\$551	\$0	\$0	\$0	\$0
28	•		\$18,452,330	\$3,269,730	\$3,039,248	\$2,645,888	\$2,320,700	\$685,720	\$883,755	\$2,614,578	\$2,992,711	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
29	Colstrip Oil-501160		\$359,635	\$31,213	\$25,490	\$32,417	\$68,175	\$28,633	\$74,145	\$58,781	\$40,781	\$0	\$0	\$0	\$0
30	Total 501 Fuel Expense		\$24,591,951	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$3,353,469	\$3,973,429	\$0	\$0	\$0	\$0

2024 WA ID Actual Deferrals v2 - 9/10/2024

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Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202409 ✓

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 10/07/2024 1:05 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 10/07/2024 1:10 PM

Category: DJ Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment	
130	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	54,824.00 x	0.00 Monthly Interest	
140	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	54,824.00 ★Monthly interest on acc	count 182350
					Totals:	18,149,010.00	18,149,010.00	
Reco	nation: d current inting orde	month deferred power supply costs, and interest per WA er.					Prepared by Jennifer Hossack AMY Parsons Reviewed by	10/07/24 Date 10/7/24 Date
							Approved for Entry Corporate Accounting use Only	Date

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202409

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 10/07/2024 1:05 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 10/07/2024 1:10 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	173,629.00 🗸	0.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	173,629.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	35,874.00 ✔	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	35,874.00 Current Year ERM Interest Inc (2024)
43	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	16,264,266.00 🗸	0.00 Transfer approved for prudency balance from 186290 to 182350
44	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	16,264,266.00 T ransfer approved for prudency balance from 186290 to 182350
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,491,622.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,491,622.00 ✓	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	46,478.00 Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	46,478.00 ✔	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	67,893.00 v	0.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	67,893.00 reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	14,424.00 ✔	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	14,424.00 Interest Expense on Pending Balance Solar Select

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

Changes Semiannually on January 1 and July 1

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

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

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June. Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,825,797		
1/31/2024	15,825,797	(15,825,797)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,033,202	0	
4/30/2024	1,965,717		(834,369)		5,334		1,131,348	1,204,167	1,204,167	0	
5/31/2024	1,131,348		373,335		4,540		1,504,683	1,582,042	1,582,042	0	
6/30/2024	1,504,683		(844,692)		3,728		659,991	741,078	741,078	0	
7/31/2024	741,078		4,928,192		10,877		5,669,270	5,680,147	5,680,147	0	
8/31/2024	5,669,270		4,814,659		27,410		10,483,929	10,522,216	10,522,216	0	
9/30/2024	10,483,929	\checkmark	173,629	Y	35,874	/	10,657,558	10,731,719	10,522,216	(209,503.00)	
10/31/2024			K-01								
11/30/2024											
12/31/2024											

173,629 35,874

Entry:			
	Debit	Credit	
557280 ED WA			173,629 √ Deferred Power Supply Expense
186280 ED WA	17	73,629 🗸	Regulatory Asset ERM Deferred Current Year
419600 ED WA			35,874 √ nterest Income Energy Deferrals
186280 ED WA	ફ	35,874 🗸	Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2023

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186290

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,825,797	✓	1,688	54,513	40	15,827,485	15,882,038	15,882,038	0	NSJ recorded Jan'24. ✓
2/29/2024	15,827,485	0			54,516		15,827,485	15,936,554	15,936,554	0	
3/31/2024	15,827,485				54,516		15,827,485	15,991,070	15,991,070	0	
4/30/2024	15,827,485				54,516		15,827,485	16,045,586	16,045,586	0	
5/31/2024	15,827,485				54,516		15,827,485	16,100,102	16,100,102	0	
6/30/2024	15,827,485				54,516		15,827,485	16,154,618	16,154,618	0	
7/31/2024	16,154,618				54,824		16,154,618	16,209,442	16,209,442	0	
8/31/2024	16,154,618				54,824		16,154,618	16,264,266	16,264,266	0	
9/30/2024	16,154,618	(16,264,266)	v		0		0	0	16,264,266	16,264,266	DOCKET UE-240276
10/31/2024		R-02									
11/30/2024											
12/31/2024											

Entry:

Debit Credit

182350 ED WA 16,264,266 ✓ Balance Transfer from 186290 to 182350 186290 ED WA 16,264,266 ✓Balance Transfer from 186290 to 182350

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 182352

Use new FIT rate from Kaylene

		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0	
2/29/2024	23,775,948		(1,572,914)		79,185		22,203,034	22,367,045	22,367,045	0	
3/31/2024	22,203,034		(1,433,119)		74,008		20,769,915	21,007,934	21,007,934	0	
4/30/2024	20,769,915		(1,347,417)		69,219		19,422,498	19,729,736	19,729,736	0	
5/31/2024	19,422,498		(1,204,913)		64,824		18,217,585	18,589,647	18,589,647	0	
6/30/2024	-, ,		(1,217,891)		60,651		16,999,694	17,432,407	17,432,407	0	
7/31/2024	, . , .		(1,427,276)		56,738		16,005,131	16,061,869			
8/31/2024			(1,563,934)		51,663		14,441,197	14,549,598	14,549,598	0	
9/30/2024	14,441,197	✓	(1,491,622)	✓	46,478		12,949,575	13,104,454	14,549,598	1,445,144.00	
10/31/2024			R-03								
11/30/2024	,										
12/31/2024											

(1,491,622)

46,478

Entry:

182352 ED WA

Debit Credit

1,491,622 VWA ERM Deferral-Approved for Rebate

557290 ED WA 1,491,622 🗸 WA ERM Amortization

419600 ED WA 46,478 ✓ Interest Income Energy Deferrals

182352 ED WA WA ERM Deferral-Approved for Rebate 46,478 🗸

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186295

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0	
2/29/2024	(3,880,816)		(20,354)		(13,402)		(3,901,170)	(3,927,568)	(3,927,568)	0	
3/31/2024	(3,901,170)		(23,658)		(13,478)		(3,924,828)	(3,964,704)	(3,964,704)	0	
4/30/2024	(3,924,828)		(6,622)		(13,530)		(3,931,450)	(3,984,856)	(3,984,856)	0	
5/31/2024	(3,931,450)		24,987		(13,498)		(3,906,463)	(3,973,367)	(3,973,367)	0	
6/30/2024	(3,906,463)		(13,898)		(13,479)		(3,920,361)	(4,000,744)	(4,000,744)	0	
7/31/2024	(4,000,744)		(144,189)		(13,822)		(4,144,933)	(4,158,755)	(4,158,755)	0	
8/31/2024	(4,144,933)		(71,355)		(14,188)		(4,216,288)	(4,244,298)	(4,244,298)	0	
9/30/2024	(4,216,288)	/	(67,893)	4	(14,424)	/	(4,284,181)	(4,326,615)	(4,244,298)	82,317.00	
10/31/2024			R-04								
11/30/2024											
12/31/2024											

(67,893)

Entry:			
	Debit	Credit	
557175 ED WA		67,893 🗸	Solar Select Deferral
186295 ED WA			67,893 √ Reg Asset ERM Solar Select
431600 ED WA		14,424🗸	Interest Expense on Pending Balance
186295 ED WA			14,424√Interest Expense on Pending Balance

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 182350

		Balance				Interest	End Balance	Balance with			
	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024			0		0		0	0	0	0.00	
2/29/2024	0		0		0		0	0	0	0.00	
3/31/2024			0		0		0	0	0	0.00	
4/30/2024			0		0		0	0	0	0.00	
5/31/2024			0		0		0	0	0	0.00	
6/30/2024			0		0		0	0	0	0.00	
7/31/2024			0		0		0	0	0	0.00	
8/31/2024			0		0		0	0	0	0.00	
9/30/2024	0	16,264,266	√ 0		54,824	✓	16,264,266	16,319,090	0	(16,319,090)	Docket UE-030751 Order 01
10/31/2024		R-02	0								
11/30/2024			0								
12/31/2024			0						_		

54,824

Entry: Debit Credit

419600 ED WA 54,824 ✓ Interest Income on Account 182350

182350 ED WA 54,824√ Monthly Interest

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

Line														
No.	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$184,062,547	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$226,933	\$0	\$0
2	447 Sale for Resale	(\$184,071,533)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	(\$13,264,153)	(\$21,742,218)	(\$58,230)	\$0	\$0
3	501 Thermal Fuel	\$28,803,214	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$3,353,469	\$3,973,429	\$4,211,263	\$0	\$0	\$0
4	547 CT Fuel	\$82,688,751	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$7,985,983	\$0	\$0	\$0
5	456 Transmission Revenue	(\$29,716,695)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	(\$2,950,571)	\$0	\$0	\$0
6	565 Transmission Expense	\$15,359,423	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$1,780,711	\$0	\$0	\$0
7	557 Broker Fees	\$408,731	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$29,942	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$97,365,735	\$45,091,909	\$4,257,175	\$4,328,136	\$4,623,672	\$4,621,006	\$1,189,200	\$10,242,649	\$16,232,766	\$6,779,222 ✔	\$168,703	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$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)
	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
	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
	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
18	Authorized Net Expense	\$72,030,930	\$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	\$25,334,805	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$2,729,705)	\$517,570	(\$3,007,753)	\$12,421,588	\$8,281,031	\$1,414,462 🗸	(\$10,504,106)		
20	Resource Optimization - Subtotal	\$5,994,722	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)	\$145,222	(\$53,125)	\$0		
21	Adjusted Net Expense	\$31,329,527	\$32,723,755	(\$10,715,526)	(\$8,469,356)	(\$2,577,931)	\$923,739	(\$2,677,931)	\$12,335,187	\$8,426,253	\$1,361,337	(\$10,504,106)	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share		\$21,447,149	(\$7,022,956)	(\$5,550,816)	(\$1,689,576)	\$605,419	(\$1,755,116)	\$8,084,482	\$5,522,566	\$892,220 🗸	(\$6,884,391)	\$0	\$0
24	Washington 100% Activity (Peak Cust Rebal	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$0	\$0
	WA Retail Revenue Adjustment	(\$2,115,365)	(\$719,372)	(\$421,660)	\$199,089	\$20,837	\$141,251	\$65,732	(\$528,841)	(\$173,102)	R-05 (\$699,299) ✔			
	(+) Surcharge (-) Rebate	\$18,418,301	\$20,727,777	(\$7,444,616)	(\$5,351,727)	(\$1,668,739)	\$746,670	(\$1,689,384)	\$7,555,778	\$5,349,621	\$192,921 ✓	#VALUE!		
26	Net Power Cost (+) Surcharge (-) Rebate	410,110,00 1	*************************************	(+.,,,	(40,001,121)	(+1,000,100)	4. 10,0.0	(+1,000,001)	Ţ.,000,	Ţ0,0 :0,0 <u>2</u> :	¥102,021			
28	Cumulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	\$6,262,695	\$7,009,365	\$5,319,981	\$12,875,759	\$18,225,380	\$18,418,301 ✔	#VALUE!		
input	10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	\$0	\$2,875,759	\$8,225,380	\$8,418,301 ✔	#VALUE!		
input	4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	\$2,262,695	\$3,009,365	\$1,319,981	\$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!		
Defer	ral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683	\$659,991	\$5,588,183	\$10,402,842	\$10,576,471 *	#VALUE!		
Defer	ral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	\$4,928,192	\$4,814,659	R-01 \$173,629 ✓	#VALUE!		
	557280 Entry; (+) Rebate, (-) Surcharge	(\$10,576,471)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369	(\$373,335)	\$844,692	(\$4,928,192)	(\$4,814,659)	(\$173,629)	#VALUE!		
	oany Band Gross Margin Impact, Jlative		\$8,072,778	\$7,328,316	\$5,965,717	\$5,131,347	\$5,504,682	\$4,659,990	\$7,287,576	\$7,822,538	\$7,841,830 🗸	#VALUE!		

Line <u>No.</u>			TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
INO.	555 PURCHASED POWER	-	TOTAL	Jan-24	1 65-24	IVIGI -2-4	Api-24	May-24	5411-24	5ui-24	Aug-24	0ep-24	001-24	1104-24	Dec-24
1	Short-Term Purchases		\$70,550,685	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$1,809,784	\$2,231,903	\$5,692,767	\$6,421,219	\$4,865,126	\$226,933	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)		\$12,064,167	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$0	\$0	\$0
3	Chelan County PUD (Rocky Reach Slice)		\$15,801,480	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$0	\$0	\$0
4	Douglas County PUD (Wells Settlement)		\$438,431	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$48,871	\$122,912	\$111,854	\$25,741	\$0	\$0	\$0
5	Douglas County PUD (Wells)		\$768,033	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$0	\$0	\$0
6	Grant County PUD (Priest Rapids/Wanapum)		\$25,780,329	\$2,880,764	\$2,880,764	\$3,027,311	\$2,587,670	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$0	\$0	\$0
7	Bonneville Power Admin. (WNP-3) ¹		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 9	Inland Power & Light - Deer Lake Small Power		\$8,864	\$984	\$1,316	\$1,177	\$994	\$771	\$959	\$869	\$959	\$835	\$0 #0	\$0 #0	\$0 \$0
10	Clearwater Wind III, LLC		\$1,001,445 \$1,750,140	\$112,666 \$0	\$173,430 \$0	\$147,496 \$0	\$148,946 \$0	\$130,873 \$0	\$126,790 \$0	\$103,647 \$179,212	\$28,537 \$678,327	\$29,060 \$892,601	\$0 \$0	\$0 \$0	\$0 \$0
11	City of Spokane-Upriver		\$1,730,140	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$150,662	\$3,811	\$070,327	\$176	\$0 \$0	\$0 \$0	\$ 0
	City of Spokane - Waste-to-Energy		\$4,743,584	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$624,247	\$616,798	\$542,465	\$0	\$0	\$0
	East, South, Quincy Columbia Basin Irrigation Dist	:	\$838,275	\$0	\$0	\$0	\$95,837	\$158,391	\$176,738	\$172,637	\$182,005	\$52,667	\$0	\$0	\$0
14	Rathdrum Power, LLC (Lancaster PPA)		\$22,109,494	\$2,591,265	\$2,669,858	\$2,580,604	\$2,171,062	\$2,153,837	\$2,386,042	\$2,490,014	\$2,546,830	\$2,519,982	\$0	\$0	\$0
15	Palouse Wind		\$15,839,801	\$1,909,342	\$1,905,419	\$1,925,508	\$2,267,563	\$2,248,489	\$1,729,961	\$1,134,661	\$1,243,494	\$1,475,364	\$0	\$0	\$0
16	Rattlesnake Flat, LLC		\$9,471,632	\$748,437	\$1,026,933	\$1,138,070	\$1,337,067	\$1,425,625	\$1,110,347	\$799,827	\$982,285	\$903,041	\$0	\$0	\$0
17	WPM Ancillary Services		\$899,434	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$0	\$0	\$0
18	Non-Mon. Accruals		\$4,621	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$0	\$0	\$0
19	Total 555 Purchased Power		\$184,062,547	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$226,933	\$0	\$0
	(1) Effective November, 2008, WNP-3 purchase ex	xpense l	has been adjuste	ed to reflect the m	nid-point price, ¡	per Settlement A	greement, Cau	se No. U-86-99							
	555 PURCHASED POWER														
			\$168,578,772	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$14,264,289	\$14,251,678	\$16,498,126	\$15,523,043	\$16,550,978	\$0	\$0	\$0
		555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555200	\$2,380,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,380,536	\$0	\$0	\$0	\$0
		555312 555313	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		555550	\$4,621	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$0 \$0	\$0 \$0	\$0 \$0
		555700	\$4,058,357	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$330,236	\$283,625	\$362,448	\$0	\$0	\$0
		555710	\$899,434	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$0	\$0	\$0
	5	555740	\$8,218,883	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$51,755	\$568,191	\$697,275	\$464,581	\$226,933	\$0	\$0
			(\$78,056)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723)	(\$9,665)	(\$9,887)	(\$8,665)			
	WNP3 Mid	d Point_	\$0	-	645.040.000	-	-	****	************	-	640.007.044	-	*****	-	-
			\$184,062,547 Check	\$54,594,024 (\$0.70)	\$15,642,839 (\$1.15)	\$15,715,321 \$0.12	\$14,494,109 \$0.15	\$14,810,936 \$0.37	\$14,607,591 (\$0.29)	\$17,509,471 \$0.44	\$18,997,211 (\$0.55)	\$17,464,112 (\$0.72)	\$226,933 \$0.13	\$0 \$0.00	\$0 \$0.00
	447 SALES FOR RESALE														
20	Short-Term Sales		(\$148,333,689)	(\$24,625,315)	(\$23,938,296)	(\$23,259,656)	(\$12 977 271)	(\$9,630,866)	(\$13,284,165)	(\$12,690,647)	(\$9,765,233)	(\$18,104,010)	(\$58,230)	\$0	\$0
21	Nichols Pumping Index Sale		(\$2,243,152)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	(\$71,388)	(\$265,164)	(\$181,090)	(\$203,336)	\$0	\$0	\$0
22	Sovereign Power/Kaiser Load Following		(\$89,205)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	(\$13,209)	(\$12,462)	(\$12,341)	\$0	\$0	\$0	\$0	\$0
23	Pend Oreille DES		(\$374,513)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	(\$49,178)	(\$47,543)	(\$32,392)	(\$26,049)	(\$23,966)	\$0	\$0	\$0
24	Merchant Ancillary Services		(\$33,030,974)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	\$0	\$0	\$0
25	Total 447 Sales for Resale		(\$184,071,533)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	(\$13,264,153)	(\$21,742,218)	(\$58,230)	\$0	\$0
															_
	447 SALES FOR RESALE		(0.100.0== ====	(004 000 000	(0.10.05 ::	(0.10.05====:	(00.45====	(A= 4==:	(00.05=	(00 7/ :	(0.1.00=====	(0.40.0======			
		147000	(\$108,077,926)		(\$18,024,859)		(\$8,420,965)		(\$8,857,965)	(\$8,718,336)		(\$13,075,935)	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	147400	\$1,401,455	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	*	# 0	
		147100 147150	(\$12,596,279) (\$24,692,158)	\$9,312,840 (\$9,696,911)	(\$3,384,888) (\$2,705,073)	(\$4,368,263) (\$2,294,768)	(\$2,355,184) (\$1,777,568)	(\$2,010,208) (\$1,635,892)	(\$3,183,520) (\$725,250)	(\$1,399,164) (\$2,111,168)	(\$2,332,812) (\$1,905,733)	(\$2,875,080) (\$1,839,795)	\$0 \$0	\$0 \$0	\$0 \$0
		147700	(\$2,285,620)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$1,035,692)	(\$268,454)	(\$393,084)	(\$302,741)	(\$396,382)	\$0 \$0	\$0 \$0	\$0 \$0
		147710	(\$899,434)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,006)	(\$110,083)	(\$105,722)	(\$90,286)	\$0 \$0	\$0 \$0	\$0 \$0
		147720	(\$33,030,974)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)		(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	\$0 \$0	\$0 \$0	\$0
		147740	(\$3,890,597)	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$709,754)	(\$433,387)	(\$530,584)	(\$583,790)	(\$218,357)	(\$58,230)	\$0	\$0
			\$0	\$0	\$0	- 1	- 1	- 1	- 1	\$0	\$0	\$0	\$0	\$0	\$0
		-	(\$184,071,533)	(\$33,943,259)		(\$26,892,327)			(\$17,187,526)			(\$21,742,218)	(\$58,230)	\$0	\$0
			Check	(\$0.37)	\$0.41	\$0.70	\$0.26	\$0.93	\$0.12	(\$0.93)	\$0.65	(\$0.40)	(\$0.36)	\$0.00	\$0.00
0.5	501 FUEL-DOLLARS		** ***	04 440 5	* 4 0 5 0 5 5 5 5 5	A4 407 05 :	4074 0	*** = : =	0454455	4070 0	****	0010 15-	a -		-
	Kettle Falls Wood-501110		\$6,693,960	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$19,515	\$154,186	\$678,858	\$939,386	\$918,402	\$0 #0	\$0 #0	\$0 *0
	Kettle Falls Gas-501120		\$5,593	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$2,592	\$1,252	\$551	\$1,165	\$0 \$0	\$0 \$0	\$0 \$0
	Colstrip Coal-501140 Colstrip Oil-501160		\$21,727,975 \$375,686	\$3,269,730 \$31,213	\$3,039,248 \$25,490	\$2,645,888 \$32,417	\$2,320,700 \$68,175	\$685,720 \$28,633	\$883,755 \$74,145	\$2,614,578 \$58,781	\$2,992,711 \$40,781	\$3,275,645 \$16,051	\$0 \$0	\$0 \$0	\$0 \$0
	Total 501 Fuel Expense		\$28,803,214	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$3,353,469	\$3,973,429	\$4,211,263	\$0	\$0	\$0

2024 WA ID Actual Deferrals - 10/7/2024

													age 131 of c	220
Line <u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	FOA FIJEL TONG									<u> </u>				
0.4	501 FUEL-TONS	040 504	50.040	FF 500	04 500	00.004		7 700	00.457	44.040	44.045			
	Kettle Falls	340,524	56,818	55,520	61,523	36,821	-	7,798	33,157	44,842	44,045	-	-	-
32	Colstrip	600,562	93,761	84,341	74,993	66,458	16,045	24,738	70,656	84,785	84,785	-	-	
	FOA FUEL GOOT BED TON													
33	501 FUEL-COST PER TON Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23		\$19.77	\$20.47	\$20.95	\$20.85			
		wood		\$19.07 \$36.04			\$42.74	\$35.72	\$37.00	\$35.30	\$38.63			
34	Colstrip	coal	\$34.87	\$30.04	\$35.28	\$34.92	\$42.74	\$35.72	\$37.00	\$35.30	\$30.03			
	547 FUEL													
35	NE CT Gas/Oil-547213	\$23,090	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$9,425	\$2,694	\$227	\$0	\$0	\$0
36	Boulder Park-547216	\$2,038,750	\$479,532	\$253,038	\$110,486	\$234,363	\$128,757	\$142,934	\$205,497	\$218,381	\$265,762	\$0	\$0	\$0
37	Kettle Falls CT-547211	\$1,134,942	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$52,663	\$93,859	\$96,998	\$108,014	\$0	\$0	\$0
	Coyote Springs2-547610	\$33,723,022	\$8,048,513	\$4,653,024	\$4,685,448	\$2,806,101	\$2,114,688	\$2,138,717	\$3,143,107	\$3,091,117	\$3,042,307	\$0	\$0	\$0
	Lancaster-547312	\$24,606,147	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$492,545	\$1,656,682	\$2,202,226	\$2,518,414	\$2,462,868	\$0	\$0	\$0
40	Rathdrum CT-547310	\$21,162,800	\$6,085,506	\$3,519,798	\$4,193,050	\$1,386,390	\$138,853	\$38,590	\$1,833,732	\$1,860,076	\$2,106,805	\$0	\$0	\$(
41	Total 547 Fuel Expense	\$82,688,751	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$7,985,983	\$0	\$0	\$0
		****	*********			*******	*******	********						
42	TOTAL NET EXPENSE	\$111,482,979	\$46,644,584	\$5,813,166	\$5,914,625	\$6,510,985	\$6,375,847	\$2,564,955	\$12,076,807	\$17,494,167	\$7,919,140	\$168,703	\$0	\$0
			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
	456 TRANSMISSION REVENUE												_	
	456100 ED AN	(\$25,297,748)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	(\$3,080,552)	(\$2,925,700)	(\$2,549,291)	(\$3,122,661)	(\$2,681,637)	(\$2,409,360)	\$0	\$0	\$0
	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
	456020 ED AN - Sale of excess BPA Trans	(\$63,360)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$63,360)	\$0	\$0	\$0
	456030 ED AN - Clearwater Trans	(\$1,229,554)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	(\$148,500)	(\$82,188)	(\$132,830)	(\$139,102)	\$0	\$0	\$0
	456130 ED AN - Ancillary Services Revenue	(\$899,434)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,682)	(\$109,407)	(\$105,722)	(\$90,286)	\$0	\$0	\$0
	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
	456700 ED WA - Low Voltage	(\$108,386)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	\$0 \$0	\$0 *0	\$0
-	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
52	Total 456 Transmission Revenue	(\$29,716,695)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	(\$2,950,571)	\$0	\$0	\$0
	565 TRANSMISSION EXPENSE													
53	565000 ED AN	\$15,318,599	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$1,606,874	\$1,573,930	\$1,671,582	\$1,843,798	\$1,776,175	\$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
56	Total 565 Transmission Expense	\$15,359,423	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$1,780,711	\$0	\$0	\$0
	557 Broker & Related Fees													
57	557170 ED AN	\$244,367	\$10,811	\$26,620	\$54,260	\$11,444	\$34,261	\$35,459	\$26,133	\$22,558	\$22,821	\$0	\$0	\$0
	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	557165 ED AN	\$125,276	\$2,234	\$26,427	\$2,938	(\$3,211)	\$4,757	\$35,493	\$21,947	\$31,483	\$3,208	\$0 \$0	\$0 \$0	\$0
	557167 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0
61	557018 ED AN	\$39,088	\$3,897	\$3,782	\$4,152	\$4,838	\$4,504	\$4,763	\$4,363	\$4,876	\$3,913	\$0	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$408,731	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$29,942	\$0	\$0	\$0
02	Other Breeches and Octor													
62	Other Purchases and Sales Econ Dienatch 557010	\$10,700,050	¢2 //2 700	¢1 962 520	\$6,289,480	\$1,005,518	¢1 215 600	¢1 626 E60	¢1 313 160	¢1 //70 E/F	¢1 5/5 055	6 0	60	
63	Econ Dispatch-557010	\$19,792,050	\$3,443,708	\$1,863,528			\$1,215,688	\$1,636,560	\$1,313,168	\$1,478,545	\$1,545,855	\$0 \$0	\$0 \$0	\$0
	Econ Dispatch-557150	(\$17,404,730) \$1,205,746	(\$3,026,977)	(\$638,217) \$135,850	(\$6,420,082) \$250,651	(\$638,272)	\$322,107	(\$242,765) \$17,152	(\$2,013,128)	(\$2,980,307)	(\$1,767,089) \$15,141	\$0 \$0	\$0 \$0	\$0
65 66	Gas Bookouts-557700	\$1,295,746 (\$1,295,746)	\$774,329 (\$774,320)	\$135,850 (\$135,850)	\$250,651	\$22,275 (\$22,275)	\$3,323	\$17,152 (\$17,152)	\$72,995 (\$72,995)	\$4,030	\$15,141 (\$15,141)	\$0 \$0	\$0 \$0	\$0 \$0
66 67	Gas Bookouts-557711 Intraco Thermal Gas-557730	(\$1,295,746) \$11,185,536	(\$774,329) \$2,611,710	(\$135,850) \$692,998	(\$250,651) \$572,887	(\$22,275) \$357,941	(\$3,323) \$348,228	(\$17,152) \$664,048	\$2,132,566	(\$4,030) \$2,136,435	(\$15,141) \$1,668,723	\$0 \$0	\$0 \$0	\$0 \$0
68	Fuel DispatchFin -456010	\$1,584,399	\$550,289	\$1,334,906	\$25,769	\$357,941	(\$46,965)	(\$274,650)	(\$24,955)	\$2,136,435 \$104,005	(\$98,250)	\$0 \$0	\$0 \$0	\$C
	Fuel Dispatch-456015	(\$7,933,525)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	(\$858,027)	(\$274,030)	(\$24,933)	(\$443,584)	(\$1,308,462)	\$0 \$0	\$0 \$0	\$0
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$393,844)	(\$33,455)	(\$32,864)	(\$42,325)	(\$163,640)	(\$43,265)	(\$43,437)	(\$39,290)	(\$54,568)	(\$1,300,462)	\$0 \$0	\$0 \$0	\$0
	Other Elec Rev - Extraction Flant Gr - 456016 Other Elec Rev - Specified Source - 456019	(\$393,644) \$0	(\$33,433)	(\$32,604)	(\$42,323)	(\$52,660)	(\$43,203)	(\$43,437)	(\$39,290)	(\$54,506)	(\$51,960)	\$0 \$0	\$0 \$0	\$0
	Intraco Thermal Gas-456730	(\$3,523,625)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	(\$264,873)	(\$95,416)	(\$85,717)	\$0 \$0	\$0 \$0	\$0
	Fuel Bookouts-456711	\$631,465	\$525,541	\$13,490	\$22,292	\$11,247	\$3,699	\$23,454	\$9,223	\$0	\$22,519	\$0 \$0	\$0 \$0	\$0
	Fuel Bookouts-456720	(\$631,465)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	(\$23,454)	(\$9,223)	\$0	(\$22,519)	\$0	\$0	\$0
	Other Purchases and Sales Subtotal	\$3,306,261	\$404,547	\$1,851,438	\$228,312	\$151,709	\$406,104	\$329,743	(\$113,802)	\$145,110	(\$96,900)	\$0	\$0	\$0
76	Misc. Power Exp. Actual - 557160 ED AN	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0	\$0
77	Misc. Power Exp. Subtotal	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0		
70	COA Emission Evanous - FOOAGO ED WA	ا مم ا				* C		••	60		**	**		•
	CCA Emission Expense - 509100 ED WA	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0
79	CCA Emission Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

Line <u>No.</u>	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
-													
80 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 Wind REC Exp Actual 557395	\$874	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$112	\$127	\$0	\$0	\$0
82 Wind REC Subtotal	\$874	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$112	\$127	\$0	\$0	\$0
83 Peak Time Customer Rebates (WA Only)	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$0	\$0
84 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86 EWEB REC WA EIA 937 Compliance	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$0	\$0
87 Net Resource Optimization	\$5,994,722	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)	\$145,222	(\$53,125)	\$0		
88 Adjusted Actual Net Expense	\$103,529,454	\$48,113,320	\$6,108,648	\$4,556,513	\$4,775,446	\$5,027,175	\$1,519,022	\$10,156,385	\$16,378,145	\$6,726,097	\$168,703		

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413	458,399	409,123	412,926	483,283	529,715	506,267 ✓	-	-	-	4,403,830
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)	(220,003)	(183,949)	(194,363)	(202,286)	(243,552)	(224,489) 🗸	-	-	-	(2,014,281)
Add Current Month Unbilled	260,999	227,025	220,003	183,949	194,363	202,286	243,552	224,489	196,169 🗸	-	-	-	1,952,835
Total Retail Sales	583,253	501,861	481,391	422,345	419,537	420,849	524,549	510,652	477,947 ✓	-	-	-	4,342,384
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	4,173,560
Difference from Test Year	57,412	33,652	(15,889)	(1,663)	(11,273)	(5,246)	42,206	13,815	55,810 ✓				168,824
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 - \$	\$719,372	\$421,660	(\$199,089)	(\$20,837)	(\$141,251)	(\$65,732)	\$528,841	\$173,102	\$699,299 🗸	\$0	\$0	\$0	\$2,115,365

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18		<u>Jan-24</u>	Feb-24	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024)		\$ 12,406.30 26,262.83	\$ 12,406.30 43,479.26	\$ 12,406.30 112,062.28	\$ 12,406.30 127,695.59	\$ 12,406.30 163,202.71	\$ 12,406.30 150,961.80	\$ 12,406.30 145,873.20	\$ 12,406.30 140,954.22	\$ 12,406.30 114,832.74 ✓			
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$5,570 2,500.00	\$8,809 2,500.00	\$9,661 2,500.00	\$11,548 2,500.00	\$10,723 2,500.00	\$9,665 2,500.00	\$9,887 2,500.00	\$8,665 2,500.00	\$0	\$0	\$0
Revenue =Mwh X Customer Sales Amt (\$52.71) =Value of Power (Powerdex Price) =REC Sales (\$0) for 2024		48,967.59 \$248,812 -	81,067.98 \$66,798 -	208,942.44 \$118,681 -	238,091.07 \$112,527 -	304,294.83 \$106,128 -	281,471.40 \$136,024 -	271,983.60 \$261,875 -	262,812.06 \$186,087 -	214,108.02 ✓ \$164,523	\$0 -	\$0 -	\$0 -
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication		657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	-		
Revenue Customer Sales Market Value Total	\$3,313,194	\$48,968 \$248,812 \$297,780	\$81,068 \$66,798 \$147,866	\$208,942 \$118,681 \$327,623	\$238,091 \$112,527 \$350,618	\$304,295 \$106,128 \$410,423	\$281,471 \$136,024 \$417,495	\$271,984 \$261,875 \$533,859	\$262,812 \$186,087 \$448,899	\$214,108 \$164,523 \$378,631	\$0 \$0 \$0	- - -	- - -
Expense PPA Purchase Power Supply Rate Credit Interconnection & Integration Integration Program Administration (Actual Charges) 02806591 Total	\$2,774,530	\$39,901 \$26,263 \$12,406 \$3,528 \$0 \$82,098	\$66,057 \$43,479 \$12,406 \$5,570 \$0 \$127,512	\$170,254 \$112,062 \$12,406 \$8,809 \$434 \$303,965	\$194,005 \$127,696 \$12,406 \$9,661 \$228 \$343,996	\$247,950 \$163,203 \$12,406 \$11,548 \$303 \$435,410	\$229,353 \$150,962 \$12,406 \$10,723 \$153 \$403,597	\$221,622 \$145,873 \$12,406 \$9,665 \$104 \$389,670	\$214,149 \$140,954 \$12,406 \$9,887 \$148 \$377,544	\$174,463 \(\frac{4}{3}\) \$114,833 \$12,406 \$8,665 \$371 \$310,738	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0
Net Margin	\$538,664	\$215,682	\$20,354	\$23,658	\$6,622	-\$24,987	\$13,898	\$144,189	\$71,355	\$67,893	\$0	\$0	\$0

Accounting Period	Dilling Determinent	Camina	Chaha Cada	Rate Schedule	Rate Schedule Desc	FEDC A	Revenue Class Desc	Materi Ohi	Hanna Ob.	Davisson Asst	YTD Average Meters	VTD Heres	YTD Revenue Amt
	Billing Determinant	Service	State Code			FERC Acc		Meter Qty	Usage Qty	Revenue Amt		YTD Usage	
202409	RIDER 93 RIDER 93	_	WA	0025	0025 - EXTRA LGE GEN SERV 0045 - CUST OWND ST LT ENGY	442200 444000	21 FIRM COMMERCIAL	0	0	,	0	-	701,076 908
202409						442200	51 LIGHTING-PUBLIC STREET AND HIWAY	-	0		0	-	
202409	RIDER 93		WA	0021	0021 - LARGE GENERAL SERV		21 FIRM COMMERCIAL	0	0	,	0		_,,
202409	RIDER 93	ED ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	EEG	0		2,016
202409	RIDER 93		WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0		11/2/5		-	206,824
202409	RIDER 93		WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	٩	0	=,	0	-	22,533
202409	RIDER 93		WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	9	0		1
202409	RIDER 93		WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,001	0	-	24,291
202409	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-,	0		55,961
202409	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	15/055	0	-	155,148
202409	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	25,035	0	-	213,574
202409	RIDER 93	ED	WA	0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	03	0	0	234
202409	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	111	0	0	6,686
202409	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	7,488	0	0	76,664
202409	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	30	0	0	263
202409	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	12
202409	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	223	0	0	1,393
202409	RIDER 93	ED	WA	0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	0	39	0	0	93
202409	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	3,542	0	0	21,491
202409	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	96,644	0	0	801,133
202409	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	36	0	0	327
202409	RIDER 93	ED	WA	0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL	0	0	1	0	0	1
202409	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	582,777	0	0	5,950,772
202409	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	150,215	0	0	1,380,269
202409	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,077	0	0	10,019
202409	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	4	0	0	94
202409	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	20,413	0	0	102,820
202409	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,038	0	0	11,408
202409	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	778	0	0	8,210
202409	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	10	0	0	144
202409	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	9,994	0	0	43,448
202409	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	26	0	0	239
202409	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,188	0	0	6,775
202409	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	569	0	0	5,273
202409	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0		0	0	28
202409	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	154	0	0	893
202409	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	362	0	0	2,207
202409	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0		0	0	3
202409	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	111,436	0	0	908,177
Overall - Total		-	1 11	1. **				0	0		√ 0	0	13,557,086
Page 1 of 2								-	Run Date: Oc	-,,	•		_5/557/555

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Conversion Factor

0.956069 Conversion Factor 1,491,622 √

182352 ERM Amortizing - Journal



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
202409 🗸	ED	01	01 RESIDENTIAL	244,504	199,286,683	24,520,517	245,181	2,034,810,327	235,510,061
		21	21 FIRM COMMERCIAL	26,573	215,103,635	26,144,540	26,655	1,643,354,208	203,191,071
		31	31 FIRM- INDUSTRIAL	304	80,922,563	6,056,508	309	659,975,650	49,474,907
		39	39 FIRM-PUMPING-IRRIGATION ONLY	502	8,863,139	915,369	508	47,577,369	4,795,718
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	544	825,148	469,791	536	7,529,381	4,204,211
		80	80 INTERDEPARTMENT REVENUE	111	1,265,974	156,886	111	10,583,317	1,299,750
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,015	0	0	34,710
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	346,467
		OD	OD Other Electric Direct	0	0	8,000	0	0	72,800
		RP	RP Rent Permits	0	0	6,636	0	0	70,292
	ED - Sumi	mary		272,538	506,267,142	58,319,758	273,300	4,403,830,253	498,999,988
202409 - Summary				272,538	506,267,142	58,319,758	273,300	4,403,830,253	498,999,988
Overall - Summary				272,538	506,267,142	√ 58,319,758	273,300	4,403,830,253	498,999,988

Page 2 of 4 Run Date: Oct 4, 2024

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Total Billed Sales - Input tab, deferral calc workbook

Current Month Journal Entry

Jurisdiction: WA v

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
		2800	01	001	41,311,480	\$4,873,559
		2800	01	011	0	
01	01 RESIDENTIAL	2800	01	012	1,003,606	\$187,988
		2800	01	022	501,178	\$52,370
		2800	01	032	220,017	\$28,512
		2800	21	011	10,897,926	\$1,570,420
		2800	21	021	21,675,961	\$2,293,058
		2800	21	023	52,104	\$6,812
21	21 FIRM COMMERCIAL	2800	21	025	24,624,086	\$2,704,804
		2800	21	031	2,564,439	\$273,224
		2800	31	011	75,307	\$10,459
		2800	31	021	1,599,216	\$161,787
	31 FIRM-INDUSTRIAL	2800	31	025	54,829,244	\$4,012,756
		2800	31	0251	36,193,492	\$1,740,009
31	31 FIRM- INDUSTRIAL	2800	31	031	620,886	\$65,926
01 - Summary					43,036,282	\$5,142,429
21 - Summary					59,814,517	\$6,848,318
31 - Summary					93,318,144	\$5,990,937
WA - Summary					196,168,943	y \$17,981,684

Unbilled - input tab, deferral calc workbook

Avista				Hourly Data	10/03/2024 18:57 PM
DAY	HOUR	1		•	
Element Key	>	27096	27120	0 27157	
Short Name	>	SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost	
9/30	/2024 H13	15		-	
9/30	/2024 H14	15		-	
9/30	/2024 H15	16		-	
9/30	/2024 H16	16		-	
9/30	/2024 H17	16		-	
9/30	/2024 H18	7		-	
9/30	/2024 H19	0		-	
9/30,	/2024 H20	0		-	
9/30	/2024 H21	0		-	
9/30,	/2024 H22	0		-	
9/30	/2024 H23	0		-	
9/30	/2024 H24	0	_		
		4062	_	132,830.36 🗸	
			Powerdex Accrual	31,693.00 ′	
				164,523.36	√Line 54 on WA Monthly tab
					of Power Deferral Calc

workbook

2024 WA ERM Report Page 201 of 325

Service Date: September 27, 2024

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the Petition of

DOCKET UE-240276

AVISTA CORPORATION d/b/a AVISTA UTILITIES

ORDER 01

Energy Recovery Mechanism Annual Filing to Review Deferrals for Calendar Year 2023 AUTHORIZING ENERGY RECOVERY MECHANISM DEFERRALS FOR CALENDAR YEAR 2023

BACKGROUND

- On June 18, 2002, the Washington Utilities and Transportation Commission (Commission) entered its Fifth Supplemental Order in Docket UE-011595, which authorized Avista Corporation d/b/a Avista Utilities (Avista or Company) to implement an Energy Recovery Mechanism (ERM) allowing for positive or negative adjustments to its rates to account for fluctuations in power costs outside of an authorized band for power-cost recovery in base rates. Under the Settlement Stipulation approved by the Commission in the same order, Avista is required to make a filing by April 1 of each year regarding the power costs it deferred the prior calendar year under the ERM.¹
- The Company's April 1 filings are intended to be sufficient to provide the Commission and interested parties an opportunity to audit and review the prudence of the ERM deferrals for the year in question. A 90-day review period is contemplated, though that period can be extended by agreement of the parties.
- The first ERM annual review covered the period July 1, 2002, through December 31, 2002, and resulted in a Commission Order approving a settlement of the issues presented.² Among other things, the Settlement Stipulation in Docket UE-030751 identified specific documentation the Company would file in future ERM annual review proceedings.³

¹ Settlement Stipulation in Docket UE-011595 at 6-7, 4.b.

² WUTC v. Avista Corp., d/b/a Avista Utilities, Docket UE-030751, Order 05, Order Approving and Adopting Settlement Stipulation (Feb. 3, 2004).

³ See Settlement Stipulation in Docket UE-030751 at 6-7, ¶ III.C.

DOCKET UE-240276 ORDER 01

- On October 1, 2021, the Commission authorized Avista's methodology for setting power supply base in the Company's 2020 general rate case.⁴ As such, the previous ERM review period, in Docket UE-230214, was based on authorized power supply expenses from January 1 through December 21 of 2022.⁵ Base levels for December 21 through December 31, 2022, were approved in Docket UE-200900 et al.⁶
- On June 29, 2023, in Order 01 of Docket UE-230214 the Commission authorized a deferred net purchased energy cost variance of \$38,105,837 for calendar year 2022 activities and approved the consequent revision to tariff WN U-28 for cost recovery effective July 1, 2023. As of March 29, 2024, the remaining amortizing balance was \$25,478,296. This two-year tariff revision will sunset July 1, 2025, when the remaining amortizing balance is exhausted.
- On March 29, 2024, in this Docket, the Company provided its annual ERM review filing to the Commission for the 2023 calendar year. On May 1, 2024, the Commission received agreement from all participating parties to extend this review period to July 31, 2024.⁷
- Included as part of the ERM Annual Review are the revenues and expenses associated with the Company's Voluntary Solar Select Program (Solar Select), which is subject to the same prudence review as all power supply revenues and expenses.⁸ At the end of the ERM deferral year, any difference between Solar Select revenues and expenses (margin)

⁴ See Final Order 8 in Docket UE-200900 at 13, ¶ 30.

⁵ See Final Order 8 in Docket UE-200900 at 14, ¶ 30.

⁶ See Final Order 10/04 in Docket UE-220053, UG-220054, and UE-210854 (Consolidated) at 129-136.

⁷ Per § 4.b of the Settlement Stipulation approved by the Commission in Docket UE-011595, the 90-day review period may be extended by agreement of the parties participating in the review.

⁸ On April 2, 2018, the Commission allowed Schedule 87 of tariff WN U-28 to go into effect establishing a new voluntary program for large non-residential retail customers that can provide long-term qualified renewable energy products. This demand was met via a PPA with Strata Solar for 28MW of generation at a facility in Lind, Washington. The Company does not retain any financial benefits associated with the Solar Select Program and it remains fully voluntarily subscribed since May 1, 2018. In 2023 the program benefited from the higher than anticipated wholesale purchased energy prices and volumes and ended the year with a total deferred net rebate balance of \$3,480,116 before interest accrual. The program is scheduled for evaluation in 2026 to determine if it is appropriate to pass through program benefits or costs to ratepayers by simply combining the Solar Select Program deferral balance with the ERM deferral balance.

will be deferred until program end, at which time a decision on the disposition of the program's final margin balance will be made.

- In the Multiparty Settlement Stipulation filed December 26, 2012, in consolidated Dockets UE-120436 and UG-120437 the rate adjustment rebate or surcharge trigger was lowered from a maximal deferral of 10 percent of Company base revenues to a static \$30 million threshold.⁹
- From January 1, 2023, through December 31, 2023, the Company's actual net purchased energy costs were \$23,910,731 greater than the authorized baseline forecast.
- Of the \$23,910,731 higher than authorized NPC in 2023, ERM mechanics, as shown in Figure 1, require the Company to absorb \$8,391,242. The resulting cumulative total of the 2023 current year review period deferral and the deferred net purchased energy cost variance aggregate surcharge balance is now \$15,825,797.

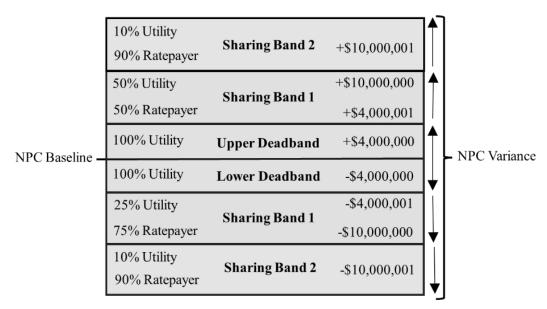


Figure 1: Avista Energy Recovery Mechanism Visual Model

Commission Staff (Staff) engaged with interested parties to this docket including the Alliance of Western Energy Consumers, Northwest Energy Coalition, The Energy Project, and the Office of Public Counsel. No objections to its recommendation or additional public comment have been received.

⁹ WUTC v. Avista Corporation, Dockets UE-120436 and UG-120437, Order 09 at Appendix A (December 26, 2012).

- Staff has conducted a review of the Company's ERM annual review filing in this Docket, including results from its Solar Select Program, and is satisfied the Company provided adequate documentation of its ERM power cost revenue and expenses.
- Regarding the Solar Select, Staff notes in 2023 the program benefited from the higher than anticipated wholesale purchased energy volumes and prices and ended the year with an increase of benefits in the amount of \$1,241,395, bringing the total deferred net rebate balance of \$3,480,116 before accrual of interest. The program is scheduled for evaluation in 2026 to determine f it is appropriate to pass through program benefits or costs to ratepayers.
- Staff also reviewed the purchased power agreements (PPAs) included in the filing. The PPAs include two bilateral PPA and one PURPA qualifying facility. Staff does not indicate any concerns regarding the PPAs.
- Staff recommends the Commission issue an order authorizing Avista to record their deferred 2023 NPC variance utility ratepayer surcharge balance of \$15,825,797, Solar Select Program utility ratepayer rebate balance of \$1,241,395 and finding the new long-term resource contracts prudent.

DISCUSSION AND DECISION

- Avista's March 29, 2024, filing provides sufficient information to allow the Commission and interested parties to audit and review the prudence of its ERM deferrals for 2023. We agree with Staff that the Company's documentation of its ERM power cost deferrals for calendar year 2023 adequately supports the ratepayer deferral of \$15,825,797 reflected in the filing.
- We agree with Staff and find that Avista should be allowed to record the increase in benefits under the Solar Select to total \$3,480,116.
- We also agree with Staff that Avista has met its burden in showing the new long-term energy contracts have been prudently incurred.

FINDINGS AND CONCLUSIONS

19 (1) The Commission is an agency of the State of Washington vested by statute with the authority to regulate the rates, rules, regulations, practices, accounts,

DOCKET UE-240276 ORDER 01

securities, transfers of property, and affiliated interests of public service companies, including natural gas companies.

- 20 (2) Avista is a public service Company subject to Commission jurisdiction. Avista is engaged in the business of providing electric and natural gas service within the state of Washington.
- This matter was brought before the Commission at its regularly scheduled meeting on September 26, 2024.
- 22 (4) The Company has provided adequate documentation of its ERM power cost deferrals and Solar Select Program results for calendar year 2023 to support the ratepayer deferral \$15,825,797.
- 23 (5) For 2023, Avista recorded a rebate balance of \$3,480,116, before interest accrual, for its Solar Select Program.
- The Commission finds that Avista's 2023 ERM power cost expense and revenues, including its Solar Select Program and new long-term energy contracts, have been prudently incurred.

ORDER

THE COMMISSION ORDERS:

- 25 (1) Avista Corporation's d/b/a Avista Utilities filing meets the requirements in Dockets UE-011595 and UE-030751, and Avista Corporation d/b/a Avista Utilities has properly calculated the 2023 Energy Recovery Mechanism amount.
- 26 (2) Pursuant to the terms of the Energy Recovery Mechanism, Avista Corporation d/b/a Avista Utilities is authorized to record a 2023 ratepayer deferral of \$15,825,797. ✓
- 27 (3) The Commission authorizes Avista Corporation d/b/a Avista Utilities to record an additional Solar Select Program utility ratepayer rebate balance of \$1,241,395, bringing the total to \$3,480,116.

DOCKET UE-240276 ORDER 01

- 28 (4) Avista Corporation's d/b/a Avista Utilities' new long-term resource contracts are found to be prudent.
- This Order shall in no way affect the Commission's authority over rates, services, accounts, valuations, estimations, or determination of costs, or any matters whatsoever that may come before it. Nor shall this Order be construed as an agreement to any estimate or determination of costs, or any valuation of property claimed or asserted.
- 30 (6) The Commission retains jurisdiction over this matter for purposes of effectuating this Order.

DATED at Lacey, Washington, and effective September 27, 2024.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

ANN E. RENDAHL, Commissioner

MILTON H. DOUMIT, Commissioner



Hossack, Jennifer
To ○ Kettner, Cheryl; ○ Parsons, Amy



← Reply







...

Tue 10/1/2024 3:09 PM



UE-240276 - Errata to Order 01 - Avista.pdf 198 KB



UE-240276 - Order 01 Corrected - Avista.pdf value | 188 KB

The \$3,480,116 in the order is made up of the 2023 deferral amounts (not including interest) as well as the prior year orders (no interest).

Table No. 3 - Solar Select Balances

Account 186290 - Regulatory Asset ERM Solar Select		
		Balance
	(+	benefit / - loss)
Calendar 2019 - Approved per Docket UE-200991, Order 01	\$	249,193
Calendar 2020 - Approved per Docket UE-210216, Order 01	\$	(57,572)
Calendar 2021 - Approved per Docket UE-220232, Order 01	\$	892,145
Calendar 2022 - Approved per Docket UE-230214, Order 01	\$	1,154,955
Prior Years Solar Select Balances (excluding interest) Approved	\$	2,238,721
Calendar 2023 Solar Select Balance (excluding interest) Subject to Prudency Review	\$	1,241,395
Total Solar Select Balance Excluding Interest	\$	3,480,116
Total Interest	\$	185,018
Total Solar Select Balance Including Interest	\$	3,665,134

2024 WA ERM Report Page 208 of 325 Printed 11/07/2024 at 11:08 AM

Date

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202410 ✓

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 11/07/2024 11:08 AM

Type: C Submitted by: Jennifer Hossack Approval Requested: 11/07/2024 11:08 AM

Category: DJ Approved by:

Currency: USD

Explanation:

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

accounting order.

Prepared by Jennifer Hossack

Amy Parsons

Reviewed by

11/07/24

Date

11/7/24

Date

Approved for Entry Corporate Accounting use Only

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202410

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 11/07/2024 11:08 AM

Type: C Submitted by: Jennifer Hossack Approval Requested: 11/07/2024 11:08 AM

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	781,659.00 ✓	0.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	781,659.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	37,495.00✔	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	37,495.00 √Current Year ERM Interest Inc (2024)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,304,073.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,304,073.00 🗸	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	41,734.00 √Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	41,734.00 ✓	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	64,683.00 v	0.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	64,683.00 ⊀ Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	14,649.00✔	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	14,649.00 ✓ Interest Expense on Pending Balance Solar Select
130	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	55,196.00 ✓	0.00 Monthly Interest
140	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	55,196.00 Monthly interest on account 182350
					Totals:	2,299,489.00	2,299,489.00

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

Changes Semiannually on January 1 and July 1

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

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

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June. Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,825,797		
1/31/2024	15,825,797	(15,825,797)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,033,202	0	
4/30/2024	1,965,717		(834,369)		5,334		1,131,348	1,204,167	1,204,167	0	
5/31/2024	1,131,348		373,335		4,540		1,504,683	1,582,042	1,582,042	0	
6/30/2024	1,504,683		(844,692)		3,728		659,991	741,078	741,078	0	
7/31/2024	741,078		4,928,192		10,877		5,669,270	5,680,147	5,680,147	0	
8/31/2024	5,669,270		4,814,659		27,410		10,483,929	10,522,216	10,522,216	0	
9/30/2024	10,483,929		173,629		35,874		10,657,558	10,731,719	10,731,719	0.00	
10/31/2024	10,657,558	<u> </u>	R-01 781,659	✓	37,495	✓	11,439,217	11,550,873	10,731,719	(819,154.00)	
11/30/2024											
12/31/2024											

781,659

37,495

Entry:			
	Debit	Credit	
557280 ED WA			781,659 ✓Deferred Power Supply Expense
186280 ED WA	781	,659 ✔	Regulatory Asset ERM Deferred Current Year
419600 ED WA			37,495 ✓Interest Income Energy Deferrals
186280 ED WA	37	,495 ✓	Regulatory Asset ERM Deferred Current Year

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 182352

Use new FIT rate from Kaylene

		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0	
2/29/2024	23,775,948		(1,572,914)		79,185		22,203,034	22,367,045	22,367,045	0	
3/31/2024	22,203,034		(1,433,119)		74,008		20,769,915	21,007,934	21,007,934	0	
4/30/2024	20,769,915		(1,347,417)		69,219		19,422,498	19,729,736	19,729,736	0	
5/31/2024	19,422,498		(1,204,913)		64,824		18,217,585	18,589,647	18,589,647	0	
6/30/2024	-, ,		(1,217,891)		60,651		16,999,694	17,432,407	17,432,407	0	
7/31/2024	, . , .		(1,427,276)		56,738		16,005,131	16,061,869			
8/31/2024			(1,563,934)		51,663		14,441,197	14,549,598	14,549,598	0	
9/30/2024	14,441,197		(1,491,622)		46,478		12,949,575	13,104,454	13,104,454	0.00	
10/31/2024	12,949,575	/	R-02 (1,304,073)	✓	41,734	✓	11,645,502	11,842,115	13,104,454	1,262,339.00	
11/30/2024											
12/31/2024											

(1,304,073)

41,734

Entry:

Debit Credit

1,304,073 •WA ERM Deferral-Approved for Rebate

557290 ED WA 1,304,073

WA ERM Amortization

182352 ED WA 419600 ED WA

41,734 ✓ Interest Income Energy Deferrals

182352 ED WA

WA ERM Deferral-Approved for Rebate

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186295

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0	
2/29/2024	(3,880,816)		(20,354)		(13,402)		(3,901,170)	(3,927,568)	(3,927,568)	0	
3/31/2024	(3,901,170)		(23,658)		(13,478)		(3,924,828)	(3,964,704)	(3,964,704)	0	
4/30/2024	(3,924,828)		(6,622)		(13,530)		(3,931,450)	(3,984,856)	(3,984,856)	0	
5/31/2024	(3,931,450)		24,987		(13,498)		(3,906,463)	(3,973,367)	(3,973,367)	0	
6/30/2024	(3,906,463)		(13,898)		(13,479)		(3,920,361)	(4,000,744)	(4,000,744)	0	
7/31/2024	(4,000,744)		(144,189)		(13,822)		(4,144,933)	(4,158,755)	(4,158,755)	0	
8/31/2024	(4,144,933)		(71,355)		(14,188)		(4,216,288)	(4,244,298)	(4,244,298)	0	
9/30/2024	(4,216,288)		(67,893)		(14,424)		(4,284,181)	(4,326,615)	(4,326,615)	0.00	
10/31/2024	(4,284,181)	4	(64,683)	Y	(14,649)	*	(4,348,864)	(4,405,947)	(4,326,615)	79,332.00	
11/30/2024			K-U3								_
12/31/2024											_

(64,683)	(14,64

Entry:			
	Debit	Credit	
557175 ED WA		64,683 <	Solar Select Deferral
186295 ED WA			64,683 ✓Reg Asset ERM Solar Select
431600 ED WA		14,649 🗸	Interest Expense on Pending Balance
186295 ED WA			14,649 ✓Interest Expense on Pending Balance

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 182350

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0		0		0		0	0	0	0.00	
2/29/2024	0		0		0		0	0	0	0.00	
3/31/2024	0		0		0		0	0	0	0.00	
4/30/2024	0		0		0		0	0	0	0.00	
5/31/2024	0		0		0		0	0	0	0.00	
6/30/2024			0		0		0	0	0	0.00	
7/31/2024			0		0		0	0	0	0.00	
8/31/2024			0		0		0	0	0	0.00	
9/30/2024	0	16,264,266	0		54,824		16,264,266	16,319,090	16,319,090	0.00	Docket UE-030751 Order 01
10/31/2024	16,264,266	v	0		55,196	1	16,264,266	16,374,286	16,319,090	(55,196.00)	
11/30/2024			0								
12/31/2024			0								

55,196

Entry:

Debit

Credit

419600 ED WA

55,196 ✓ Interest Income on Account 182350

182350 ED WA 55,196**✓**

Monthly Interest

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

Line														
No.	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$202,289,319	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$18,139,419	\$314,286	\$0
2	447 Sale for Resale	(\$200,529,509)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	(\$13,264,153)	(\$21,742,218)	(\$16,458,393)	(\$57,813)	\$0
3	501 Thermal Fuel	\$32,817,069	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$3,353,469	\$3,973,429	\$4,211,263	\$4,013,855	\$0	\$0
4	547 CT Fuel	\$89,418,463	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$7,985,983	\$6,729,712	\$0	\$0
5	456 Transmission Revenue	(\$32,874,101)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	(\$2,950,571)	(\$3,157,406)	\$0	\$0
6	565 Transmission Expense	\$18,132,459	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$1,780,711	\$2,773,036	\$0	\$0
7	557 Broker Fees	\$643,289	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$29,942	\$234,558	\$0	\$0
8	Adjusted Actual Net Expense	\$109,640,516	\$45,091,909	\$4,257,175	\$4,328,136	\$4,623,672	\$4,621,006	\$1,189,200	\$10,242,649	\$16,232,766	\$6,779,222	\$12,274,781 🗸	\$256,473	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$99,292,719	\$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	(\$113,377,437)	(\$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	\$27,726,314	\$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	\$85,362,403	\$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	(\$26,489,890)	(\$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	\$14,880,750	\$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	\$501,940	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
16	456 Other Revenue	(\$5,193,060)	(\$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	\$82,703,739	\$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	\$26,936,777	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$2,729,705)	\$517,570	(\$3,007,753)	\$12,421,588	\$8,281,031	\$1,414,462	\$1,601,972 ✓	(\$12,744,979)	
20	Resource Optimization - Subtotal	#VALUE!	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)	\$145,222	(\$53,125)	(\$65,882)✔	#VALUE!	
	Adjusted Net Expense	\$32,865,617	\$32,723,755	(\$10,715,526)	(\$8,469,356)	(\$2,577,931)	\$923,739	(\$2,677,931)	\$12,335,187	\$8,426,253	\$1,361,337	\$1,536,090 ✓	#VALUE!	\$0
	Washington Allocation	ψ02,000,011	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
	Washington Share		\$21,447,149	(\$7,022,956)	(\$5,550,816)	(\$1,689,576)	\$605,419	(\$1,755,116)	\$8,084,482	\$5,522,566	\$892,220	\$1,006,753 ✓	#VALUE!	\$0
	_	\$294	\$0	, ,	\$0	, ,	\$0	\$0	\$137		\$0	\$0	\$0	\$0
24	Washington 100% Activity (Peak Cust Rebat_ WA Retail Revenue Adjustment			\$0		\$0				\$157			Φ0	ΦU
25	(+) Surcharge (-) Rebate	(\$2,253,608)	(\$719,372)	(\$421,660)	\$199,089	\$20,837	\$141,251	\$65,732	(\$528,841)	(\$173,102)	(\$699,299)	R-04 (\$138,243) ✓		
26	Net Power Cost (+) Surcharge (-) Rebate	\$19,286,811	\$20,727,777	(\$7,444,616)	(\$5,351,727)	(\$1,668,739)	\$746,670	(\$1,689,384)	\$7,555,778	\$5,349,621	\$192,921	\$868,510 ✔	#VALUE!	
28	Cumulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	\$6,262,695	\$7,009,365	\$5,319,981	\$12,875,759	\$18,225,380	\$18,418,301	\$19,286,811	#VALUE!	
				, ,	. , ,	, . ,	, ,,,,	,	, , , , , , , , , , , , , , , , , , , ,	, .,	, .,	,, .		
input	10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	\$0	\$2,875,759	\$8,225,380	\$8,418,301	\$9,286,811 🗸	#VALUE!	
input	4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	\$2,262,695	\$3,009,365	\$1,319,981	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000 🗸	#VALUE!	
input	0 to \$4M	0% 0%	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000 🗸	#VALUE!	
·	check #-should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!	
Defer	ral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683	\$659,991	\$5,588,183	\$10,402,842	\$10,576,471	\$11,358,130 ✓	#VALUE!	
	ral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	\$4,928,192	\$4,814,659	\$173,629	\$781,659 ✓	#VALUE!	
	557280 Entry; (+) Rebate, (-) Surcharge	(\$11,358,130)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369	(\$373,335)	\$844,692	(\$4,928,192)	(\$4,814,659)	(\$173,629)	(\$781,659) ✓	#VALUE!	
	pany Band Gross Margin Impact,		\$8,072,778	\$7,328,316	\$5,965,717	\$5,131,347	\$5,504,682	\$4,659,990	\$7,287,576	\$7,822,538	\$7,841,830	\$7,928,681 🗸	#VALUE!	
Cumi	native													

Line														190 2 10 01 0	
No.			TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	555 PURCHASED POWER	-													
1	Short-Term Purchases		\$75,699,463	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$1,809,784	\$2,231,903	\$5,692,767	\$6,421,219	\$4,865,126	\$5,061,425	\$314,286	\$0
2	Chelan County PUD (Rocky Reach Slice)		\$13,404,630	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$0	\$0
3	Chelan County PUD (Rocky Reach Slice)		\$17,557,200	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$0	\$0
4 5	Douglas County PUD (Wells Settlement) Douglas County PUD (Wells)		\$465,702 \$853,370	\$520 \$85,337	\$24,551 \$85,337	\$31,722 \$85,337	\$31,499 \$85,337	\$40,761 \$85,337	\$48,871 \$85,337	\$122,912 \$85,337	\$111,854 \$85,337	\$25,741 \$85,337	\$27,271 \$85,337	\$0 \$ 0	\$0 \$ 0
6	Grant County PUD (Priest Rapids/Wanapum)		\$28,661,093	\$2,880,764	\$2,880,764	\$3,027,311	\$2,587,670	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$0 \$0	\$ 0
7	Bonneville Power Admin. (WNP-3) ¹		\$20,001,093	\$2,000,704	\$2,000,704	\$0,027,311	\$2,307,070	\$2,000,704	\$2,000,704	\$2,000,704	\$2,000,704	\$2,000,704	\$2,000,704	φ0 \$ 0	\$0
8	Inland Power & Light - Deer Lake		\$9,626	\$984	\$1,316	\$1,177	\$994	\$771	\$959	\$869	\$959	\$835	\$762	\$0	\$0
9	Small Power		\$1,047,743	\$112,666	\$173,430	\$147,496	\$148,946	\$130,873	\$126,790	\$103,647	\$28,537	\$29,060	\$46,298	\$0	\$0
10	Clearwater Wind III, LLC		\$2,635,179	\$0	\$0	\$0	\$0	\$0	\$0	\$179,212	\$678,327	\$892,601	\$885,039	\$0	\$0
11	City of Spokane-Upriver		\$2,023,851	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$150,662	\$3,811	\$0	\$176	\$31,719	\$0	\$0
12	City of Spokane - Waste-to-Energy		\$5,313,605	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$624,247	\$616,798	\$542,465	\$570,021	\$0	\$0
13	East, South, Quincy Columbia Basin Irrigation D	Dist	\$875,747	\$0	\$0	\$0	\$95,837	\$158,391	\$176,738	\$172,637	\$182,005	\$52,667	\$37,472	\$0	\$0
14 15	Rathdrum Power, LLC (Lancaster PPA) Palouse Wind		\$24,263,914 \$17,773,696	\$2,591,265 \$1,909,342	\$2,669,858 \$1,905,419	\$2,580,604 \$1,925,508	\$2,171,062 \$2,267,563	\$2,153,837 \$2,248,489	\$2,386,042 \$1,729,961	\$2,490,014 \$1,134,661	\$2,546,830 \$1,243,494	\$2,519,982 \$1,475,364	\$2,154,420 \$1,933,895	\$0 \$0	\$0 \$ 0
16	Rattlesnake Flat, LLC		\$17,773,696	\$748,437	\$1,905,419	\$1,925,506	\$2,267,563	\$2,246,469	\$1,729,961	\$1,134,001	\$1,243,494	\$1,475,364	\$1,084,312	\$0 \$0	\$0 \$0
17	WPM Ancillary Services		\$982,213	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$82,779	\$0	\$0
18	Non-Mon. Accruals		\$166,343	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$161,722	\$0	\$0
19	Total 555 Purchased Power		\$202,289,319	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$18,139,419	\$314,286	\$0
															<u> </u>
	(1) Effective November, 2008, WNP-3 purchase	e expense	has been adjuste	ed to reflect the m	nid-point price, p	oer Settlement A	Agreement, Cau	se No. U-86-99							
	555 PURCHASED POWER	555000	040F 070 40F	#40 000 040	645 000 070	044 440 440	640 000 004	#44.004.000	044.054.070	#40 400 400	#45 500 040	#40 FF0 070	040 404 700		
		555000 555030	\$185,073,495 \$0	\$48,020,819 \$0	\$15,060,873 \$0	\$14,440,142 \$0	\$13,968,824 \$0	\$14,264,289 \$0	\$14,251,678 \$0	\$16,498,126 \$0	\$15,523,043 \$0	\$16,550,978 \$0	\$16,494,723 \$0	\$0 \$0	\$0 \$0
		555200	\$2,380,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$2,380,536	\$0	\$0	\$0 \$0	\$0
		555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		555550	\$166,343	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$161,722	\$0	\$0
		555700	\$4,310,074	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$330,236	\$283,625	\$362,448	\$251,717	\$0	\$0
		555710	\$982,213	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$82,779	\$0	\$0
		555740	\$9,462,067 (\$85,409)	\$3,819,340 (\$3,528)	\$381,186 (\$5,570)	\$1,136,591 (\$8,809)	\$428,001 (\$9,661)	\$445,030 (\$11,548)	\$51,755 (\$10,723)	\$568,191 (\$9,665)	\$697,275 (\$9,887)	\$464,581 (\$8,665)	\$1,155,831 (\$7,353)	\$314,286	\$0
	WNP3	Mid Point	\$0	(\$3,320)	(\$3,370)	(φο,ουθ)	(\$9,001)	(\$11,540)	(\$10,723)	(φθ,003)	(φ9,007)	(\$0,003)	(\$1,555)* -	-	-
			\$202,289,319	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$18,139,419	\$314,286	\$0
			Check	(\$0.70)	(\$1.15)	\$0.12	\$0.15	\$0.37	(\$0.29)	\$0.44	(\$0.55)	(\$0.72)	(\$0.86)	\$0.00	\$0.00
	447 SALES FOR RESALE														
20	Short-Term Sales		(\$161,752,052)	(\$24,625,315)	(\$23,938,296)	(\$23,259,656)	(\$12,977,271)	(\$9,630,866)	(\$13,284,165)	(\$12,690,647)	(\$9,765,233)	(\$18,104,010)	(\$13,418,780)	(\$57,813)	\$0
21	Nichols Pumping Index Sale		(\$2,454,507)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	(\$71,388)	(\$265,164)	(\$181,090)	(\$203,336)	(\$211,355)	\$0	\$0
22	Sovereign Power/Kaiser Load Following		(\$89,205)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	(\$13,209)	(\$12,462)	(\$12,341)	\$0	\$0	\$0	\$0	\$0
23	Pend Oreille DES		(\$412,701)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	(\$49,178)	(\$47,543)	(\$32,392)	(\$26,049)	(\$23,966)	(\$38,188)	\$0	\$0
24	Merchant Ancillary Services		(\$35,821,044)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	(\$2,790,070)	\$0	\$0
25	Total 447 Sales for Resale		(\$200,529,509)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	(\$13,264,153)	(\$21,742,218)	(\$16,458,393)	(\$57,813)	\$0
	447 SALES FOR RESALE	4.47000	(0445.005.407)	(004 000 004)	(040,004,050)	(040,000,050)	(00.400.005)	(05.444.000)	(00.057.005)	(00.740.000)	(04 007 004)	(040.075.005)	(07.047.574)		
	Calar Calast Consenting Dries dat Davis and St	447000	(\$115,325,497) \$1,542,768	(\$24,238,221) \$248,812	(\$18,024,859) \$66,798	(\$16,399,958) \$118,681	(\$8,420,965) \$112,527	(\$5,414,026) \$106,128	(\$8,857,965) \$136,024	(\$8,718,336) \$261,875	(\$4,927,661) \$186,087	(\$13,075,935) \$164,523	(\$7,247,571) \$141,313 V	\$0	\$0
	Solar Select Generation Priced at Powerdex	447100	(\$15,844,005)	\$9,312,840	(\$3,384,888)	(\$4,368,263)	(\$2,355,184)			(\$1,399,164)	(\$2,332,812)	(\$2,875,080)	(\$3,247,726)	\$0	\$0
		447150	(\$27,175,487)	(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)		(\$725,250)	(\$2,111,168)	(\$1,905,733)	(\$1,839,795)	(\$2,483,329)	\$0	\$0
		447700	(\$2,654,356)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	(\$268,454)	(\$393,084)	(\$302,741)	(\$396,382)	(\$368,736)	\$0	\$0
		447710	(\$982,213)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,006)	(\$110,083)	(\$105,722)	(\$90,286)	(\$82,779)	\$0	\$0
		447720	(\$35,821,044)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	(\$2,790,070)	\$0	\$0
		447740	(\$4,269,675)	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$709,754)	(\$433,387)	(\$530,584)	(\$583,790)	(\$218,357)	(\$379,495)	(\$57,813)	\$0
		_	\$0	\$0	\$0	- (222 222)	- (0.10.000.00=)	- (010 100 107)	-	\$0	\$0	\$0	\$0	\$0	\$0
			(\$200,529,509)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)			(\$17,187,526)		(\$13,264,153)	(\$21,742,218)	(\$16,458,393)	(\$57,813)	\$0
	501 FUEL-DOLLARS		Check	(\$0.37)	\$0.41	\$0.70	\$0.26	\$0.93	\$0.12	(\$0.93)	\$0.65	(\$0.40)	(\$0.46)	(\$0.34)	\$0.00
26	Kettle Falls Wood-501110		\$7,548,778	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$19,515	\$154,186	\$678,858	\$939,386	\$918,402	\$854,818	\$0	\$0
27	Kettle Falls Gas-501120		\$6,486	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$2,592	\$1,252	\$551	\$1,165	\$893	\$0	\$0
28	Colstrip Coal-501140		\$24,885,639	\$3,269,730	\$3,039,248	\$2,645,888	\$2,320,700	\$685,720	\$883,755	\$2,614,578	\$2,992,711	\$3,275,645	\$3,157,664	\$0	\$0
29	Colstrip Oil-501160		\$376,166	\$31,213	\$25,490	\$32,417	\$68,175	\$28,633	\$74,145	\$58,781	\$40,781	\$16,051	\$480	\$0	\$0
30	Total 501 Fuel Expense		\$32,817,069	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$3,353,469	\$3,973,429	\$4,211,263	\$4,013,855	\$0	\$0

2024 WA ID Actual Deferrals - 11/7/2024

													igc 2 10 01 0	20
Line <u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
140.		TOTAL	Juli-24	1 65-24	Wai-24	Ap1-2-	May-24	Juli-24	JUI-24	Aug-24	0ep-24	001-24	1101-24	Dec-24
	501 FUEL-TONS													
31	Kettle Falls	381,131	56,818	55,520	61,523	36,821	-	7,798	33,157	44,842	44,045	40,607	-	-
32	Colstrip	693,777	93,761	84,341	74,993	66,458	16,045	24,738	70,656	84,785	91,424	86,576	-	-
	501 FUEL-COST PER TON													
33	Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23		\$19.77	\$20.47	\$20.95	\$20.85	\$21.05		
34	Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92	\$42.74	\$35.72	\$37.00	\$35.30	\$35.83	\$36.47		
	5.47 EUE													
25	547 FUEL	¢25 500	¢0.047	(#O FOC)	#242	¢0.704	(0470)	ecoc	CO 40 E	#0.604	# 227	PO 440		¢0
35	NE CT Gas/Oil-547213 Boulder Park-547216	\$25,500	\$2,817 \$479,532	(\$2,586) \$253,038	\$342 \$110,486	\$9,721	(\$176)	\$626 \$142,934	\$9,425	\$2,694 \$218,381	\$227 \$265,762	\$2,410	\$0 \$0	\$0 \$0
36 37	Kettle Falls CT-547211	\$2,307,827 \$1,177,762	\$267,844	\$255,036 \$171,002	\$193,885	\$234,363 \$90,753	\$128,757 \$59,924	\$52,663	\$205,497 \$93,859	\$96,998	\$108,014	\$269,077 \$42,820	\$0 \$0	\$0 \$0
38	Coyote Springs2-547610	\$37,048,873	\$8,048,513	\$4,653,024	\$4,685,448	\$2,806,101	\$2,114,688	\$2,138,717	\$3,143,107	\$3,091,117	\$3,042,307	\$3,325,851	\$0 \$0	\$0 \$0
39	Lancaster-547312	\$25,292,503	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$492,545	\$1,656,682	\$2,202,226	\$2,518,414	\$2,462,868	\$686,356	\$0 \$0	\$0
40		\$23,565,998	\$6,085,506	\$3,519,798	\$4,193,050	\$1,386,390	\$138,853	\$38,590	\$1,833,732	\$1,860,076	\$2,106,805	\$2,403,198	\$0	\$0
	Total 547 Fuel Expense	\$89,418,463	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$7,985,983	\$6,729,712	\$0	\$0
	Total 347 Fuel Expense	ψ03, 4 10, 4 03	Ψ21,074,000	ψ12,017,001	Ψ10,274,400	ψ 1 ,330,304	Ψ2,334,331	ψ 1 ,030,212	Ψ7,407,040	ψ1,101,000	Ψ1,303,303	ψ0,723,712		
42	TOTAL NET EVDENCE	\$422 DDE 242	\$46 644 E94	\$E 042 466	\$E 044 62E	\$6,510,985	\$C 27E 047	\$2 EG4 DEE	£42.076.007	\$47.404.467	\$7,040,440	\$42.424.E02	\$2E6 472	\$0
42	TOTAL NET EXPENSE	\$123,995,342	\$46,644,584	\$5,813,166	\$5,914,625	\$6,510,965	\$6,375,847	\$2,564,955	\$12,076,807	\$17,494,167	\$7,919,140	\$12,424,593	\$256,473	
			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
	456 TRANSMISSION REVENUE													
43	456100 ED AN	(\$27,978,215)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	(\$3,080,552)	(\$2,925,700)	(\$2,549,291)	(\$3,122,661)	(\$2,681,637)	(\$2,409,360)	(\$2,680,467)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$770,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$63,360)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$63,360)	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$1,375,251)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	(\$148,500)	(\$82,188)	(\$132,830)	(\$139,102)	(\$145,697)	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$982,213)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,682)	(\$109,407)	(\$105,722)	(\$90,286)	(\$82,779)	\$0	\$0
49	456017 ED AN - Low Voltage	(\$100,630)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0
50	456700 ED WA - Low Voltage	(\$121,492)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	\$0	\$0
51	456705 ED AN - Low Voltage	(\$1,482,940)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0
52	Total 456 Transmission Revenue	(\$32,874,101)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	(\$2,950,571)	(\$3,157,406)	\$0	\$0
	565 TRANSMISSION EXPENSE	*10.007.000	A4 === 0=0	04.704.440	** *** ***	** ***	04 000 074	*4 ==0 000	A4 074 500	04 040 700	A4 770 475	40 700 500	••	••
53	565000 ED AN	\$18,087,099	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$1,606,874	\$1,573,930	\$1,671,582	\$1,843,798	\$1,776,175	\$2,768,500	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	565710 ED AN	\$45,360	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0 \$0	\$0
30	Total 565 Transmission Expense	\$18,132,459	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$1,780,711	\$2,773,036	\$ U	\$0
	557 Broker & Related Fees													
57	557170 ED AN	\$266,114	\$10,811	\$26,620	\$54,260	\$11,444	\$34,261	\$35,459	\$26,133	\$22,558	\$22,821	\$21,747	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$209,664	\$2,234	\$26,427	\$2,938	(\$3,211)	\$4,757	\$35,493	\$21,947	\$31,483	\$3,208	\$84,388	\$0	\$0
60	557167 ED AN	\$125,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,750	\$0	\$0
61	557018 ED AN	\$41,761	\$3,897	\$3,782	\$4,152	\$4,838	\$4,504	\$4,763	\$4,363	\$4,876	\$3,913	\$2,673	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$643,289	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$29,942	\$234,558	\$0	\$0
	Other Purchases and Sales													
63	Econ Dispatch-557010	\$21,636,631	\$3,443,708	\$1,863,528	\$6,289,480	\$1,005,518	\$1,215,688	\$1,636,560	\$1,313,168	\$1,478,545	\$1,545,855	\$1,844,581	\$0	\$0
64	Econ Dispatch-557150	(\$17,988,623)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	(\$638,272)	\$322,107	(\$242,765)	(\$2,013,128)	(\$2,980,307)	(\$1,767,089)	(\$583,893)	\$0 \$0	\$0
65	Gas Bookouts-557700	\$1,736,182	\$774,329	\$135,850	\$250,651	\$22,275	\$3,323	\$17,152	\$72,995	\$4,030	\$15,141	\$440,436	\$0 \$0	\$0
66	Gas Bookouts-557711	(\$1,736,182)	(\$774,329)	(\$135,850)	(\$250,651)	(\$22,275)	(\$3,323)	(\$17,152)	(\$72,995)	(\$4,030)	(\$15,141)	(\$440,436)	\$0	\$0
67	Intraco Thermal Gas-557730	\$13,162,381	\$2,611,710	\$692,998	\$572,887	\$357,941	\$348,228	\$664,048	\$2,132,566	\$2,136,435	\$1,668,723	\$1,976,845	\$0	\$0
68	Fuel DispatchFin -456010	\$1,448,541	\$550,289	\$1,334,906	\$25,769	\$14,250	(\$46,965)	(\$274,650)	(\$24,955)	\$104,005	(\$98,250)	(\$135,858)	\$0	\$0
69	Fuel Dispatch-456015	(\$10,668,363)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	(\$858,027)	(\$1,133,339)	(\$1,217,290)	(\$443,584)	(\$1,308,462)	(\$2,734,838)	\$0	\$0
70		(\$418,810)	(\$33,455)	(\$32,864)	(\$42,325)	(\$52,680)	(\$43,265)	(\$43,437)	(\$39,290)	(\$54,568)	(\$51,960)	(\$24,966)	\$0	\$0
	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Intraco Thermal Gas-456730	(\$3,931,465)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	(\$264,873)	(\$95,416)	(\$85,717)	(\$407,840)	\$0	\$0
	Fuel Bookouts-456711	\$930,721	\$525,541	\$13,490	\$22,292	\$11,247	\$3,699	\$23,454	\$9,223	\$0	\$22,519	\$299,256	\$0	\$0
	Fuel Bookouts-456720	(\$930,721)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	(\$23,454)	(\$9,223)	\$0	(\$22,519)	(\$299,256)	\$0	\$0
75	Other Purchases and Sales Subtotal	\$3,240,292	\$404,547	\$1,851,438	\$228,312	\$151,709	\$406,104	\$329,743	(\$113,802)	\$145,110	(\$96,900)	(\$65,969)	\$0	\$0
	Misc. Power Exp. Actual - 557160 ED AN	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0	\$0
77	Misc. Power Exp. Subtotal	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0	
70	OCA Emission Evinence F00400 ED MA	a- 1	••		**	AC		* C	* C	**	••	**	* 0	
_	CCA Emission Expense - 509100 ED WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0_
79	CCA Emission Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
													
80 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 Wind REC Exp Actual 557395	\$961	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$112	\$127	\$87	\$0	\$0
82 Wind REC Subtotal	\$961	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$112	\$127	\$87	\$0	\$0
83 Peak Time Customer Rebates (WA Only)	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$0	\$0
84 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86 EWEB REC WA EIA 937 Compliance	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$0	\$0
87 Net Resource Optimization	#VALUE!	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)	\$145,222	(\$53,125)	(\$65,882)	#VALUE!	
88 Adjusted Actual Net Expense	#VALUE!	\$48,113,320	\$6,108,648	\$4,556,513	\$4,775,446	\$5,027,175	\$1,519,022	\$10,156,385	\$16,378,145	\$6,726,097	\$12,208,899	#VALUE!	

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413	458,399	409,123	412,926	483,283	529,715	506,267	443,270 ✔	-	-	4,847,100
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)	(220,003)	(183,949)	(194,363)	(202,286)	(243,552)	(224,489)	(196,169) 🗸	-	-	(2,210,450)
Add Current Month Unbilled	260,999	227,025	220,003	183,949	194,363	202,286	243,552	224,489	196,169	212,849 🗸	-	-	2,165,684
Total Retail Sales	583,253	501,861	481,391	422,345	419,537	420,849	524,549	510,652	477,947	459,950	-	-	4,802,334
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	4,622,477
Difference from Test Year	57,412	33,652	(15,889)	(1,663)	(11,273)	(5,246)	42,206	13,815	55,810	11,033 ✓			179,857
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 - \$	\$719,372	\$421,660	(\$199,089)	(\$20,837)	(\$141,251)	(\$65,732)	\$528,841	\$173,102	\$699,299	\$138,243 🗸	\$0	\$0	\$2,253,608

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
202410	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0		945	0	0	9,155
202410	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	4,426	0	0	60,388
202410	RIDER 93	ED	WA	0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	0	47	0	0	140
202410	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	13
202410	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	3	0	0	97
202410	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	22	0	0	930
202410	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	107,133	0	0	1,015,310
202410	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	129,854	0	0	1,510,123
202410	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0		0	0	363
202410	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	23,392	0	0	230,216
202410	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	760	0	0	7,535
202410	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	3
202410	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	6,468	0	0	83,132
202410	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0		0	0	12,410
202410	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0		0	0	11,093
202410	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	10,751	0	0	113,570
202410	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0		0	0	7,258
202410	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0		0	0	1
202410	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	227	0	0	2,243
202410	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	26	0	0	265
202410	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0		0	0	292
202410	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0		0	0	50.898
202410	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	12,799	0	0	167,946
202410	RIDER 93	ED	WA	0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL	0	0		0	0	3
202410	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-2,562	0	0	698,514
202410	RIDER 93	FD	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0		0	0	1,615
202410	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0		0	0	32
202410	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	2,475	0	0	23,966
202410	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0		0	0	1,021
202410	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0		0	0	3,149,077
202410	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	,	0	0	6,428,031
202410	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0		,	0	0	235,705
202410	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0		0	0	25,011
202410	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0		0	0	2,566
202410	RIDER 93	ED	WA	0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	-		0	0	326
202410	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0		0	0	153
202410	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0		0	0	5.848
202410	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	-	91.1	0	Ü	.,
202410	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	_	=0.7	0	0	77-
Overall - Total					THE TWO CENTRAL CENT		TO THE PERSON NETTEROL	0	0	1,363,995	0	0	14,921,081

For Internal Use Only

Conversion Factor

0.956069 Conversion Factor

182352 ERM Amortizing - Journal



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
202410 🗸	ED	01	01 RESIDENTIAL	245,650	163,702,779	20,290,635	245,228	2,198,513,106	255,800,696
		21	21 FIRM COMMERCIAL	26,590	147,183,361	20,140,750	26,648	1,765,047,985	221,271,219
		31	31 FIRM- INDUSTRIAL	319	125,848,477	9,818,251	311	811,313,712	61,353,758
		39	39 FIRM-PUMPING-IRRIGATION ONLY	501	4,579,946	485,624	507	52,157,315	5,281,342
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	551	821,944	470,034	538	8,351,325	4,674,246
		80	80 INTERDEPARTMENT REVENUE	111	1,133,636	142,787	111	11,716,953	1,442,536
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,990	0	0	38,700
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	384,963
		OD	OD Other Electric Direct	0	0	5,600	0	0	78,400
		RP	RP Rent Permits	0	0	7,250	0	0	77,542
	ED - Sum	mary		273,722	443,270,142	51,403,416	273,342	4,847,100,396	550,403,403
202410 - Summary	02410 - Summary				443,270,142	51,403,416	273,342	4,847,100,396	550,403,403
Overall - Summary	erall - Summary				443,270,142	51,403,416	273,342	4,847,100,396	550,403,403

Page 2 of 4 Run Date: Nov 6, 2024

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Total Billed Sales - Input tab, deferral calc workbook

Current Month Journal Entry

Jurisdiction: WA <

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	001	47,902,562	\$5,552,772
		2800	01	012	1,314,834	\$235,978
		2800	01	022	612,984	\$62,034
		2800	01	032	217,712	\$29,855
		2800	21	011	13,339,551	\$1,922,817
		2800	21	021	29,702,995	\$3,079,643
		2800	21	023	89,580	\$11,226
21	21 FIRM COMMERCIAL	2800	21	025	22,999,600	\$2,051,260
		2800	21	031	2,057,763	\$227,506
		2800	31	011	102,964	\$14,308
		2800	31	021	2,097,477	\$210,140
		2800	31	025	57,883,606	\$4,785,467
	31 FIRM-INDUSTRIAL	2800	31	0251	33,872,152	\$2,001,730
31	31 FIRM- INDUSTRIAL	2800	31	031	655,370	\$71,874
01 - Summary					50,048,092	\$5,880,639
21 - Summary					68,189,488	\$7,292,453
31 - Summary					94,611,569	\$7,083,519
WA - Summary					212,849,149	√ \$20,256,610

Unbilled - input tab, deferral calc workbook

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18		<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	Oct-24	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024)		\$ 12,406.30 26,262.83	\$ 12,406.30 43,479.26	\$ 12,406.30 112,062.28	\$ 12,406.30 127,695.59	\$ 12,406.30 163,202.71	\$ 12,406.30 150,961.80	\$ 12,406.30 145,873.20	\$ 12,406.30 140,954.22	\$ 12,406.30 114,832.74	\$ 12,406.30 \rightarrow 86,788.90 \rightarrow		
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$5,570 2,500.00	\$8,809 2,500.00	\$9,661 2,500.00	\$11,548 2,500.00	\$10,723 2,500.00	\$9,665 2,500.00	\$9,887 2,500.00	\$8,665 2,500.00	\$7,353 2,500.00 ✓	\$0	\$0
Revenue =Mwh X Customer Sales Amt (\$52.71) =Value of Power (Powerdex Price) =REC Sales (\$0) for 2024		48,967.59 \$248,812 -	81,067.98 \$66,798 -	208,942.44 \$118,681 -	238,091.07 \$112,527 -	304,294.83 \$106,128 -	281,471.40 \$136,024 -	271,983.60 \$261,875 -	262,812.06 \$186,087 -	214,108.02 \$164,523 -	161,819.70 ✓ \$141,313 ✓	\$0 -	\$0 -
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication		657,426.10 513,030.82	657,426.10 513,030.82	657,426.10 513,030.82	657,426.10 513,030.82	657,426.10 513,030.82	657,426.10 513,030.82	657,426.10 513,030.82	657,426.10 513,030.82	657,426.10 513,030.82	657,426.10 513,030.82		
02000330 - Linu interconnect Solar Communication	-	210,485.37 1,380,942.29	210,485.37 1,380,942.29	210,485.37 1,380,942.29	210,485.37 1,380,942.29	210,485.37 1,380,942.29	210,485.37 1,380,942.29	210,485.37 1,380,942.29	210,485.37 1,380,942.29	210,485.37 1,380,942.29	210,485.37 1,380,942.29	-	-
Revenue Customer Sales Market Value Total	\$3,616,327	\$48,968 \$248,812 \$297,780	\$81,068 \$66,798 \$147,866	\$208,942 \$118,681 \$327,623	\$238,091 \$112,527 \$350,618	\$304,295 \$106,128 \$410,423	\$281,471 \$136,024 \$417,495	\$271,984 \$261,875 \$533,859	\$262,812 \$186,087 \$448,899	\$214,108 \$164,523 \$378,631	\$161,820 Y \$141,313 Y \$303,133	-	:
Expense PPA Purchase Power Supply Rate Credit Interconnection & Integration Integration Program Administration (Actual Charges) 02806591 Total	\$3,012,980	\$39,901 \$26,263 \$12,406 \$3,528 \$0 \$82,098	\$66,057 \$43,479 \$12,406 \$5,570 \$0 \$127,512	\$170,254 \$112,062 \$12,406 \$8,809 \$434 \$303,965	\$194,005 \$127,696 \$12,406 \$9,661 \$228 \$343,996	\$247,950 \$163,203 \$12,406 \$11,548 \$303 \$435,410	\$229,353 \$150,962 \$12,406 \$10,723 \$153 \$403,597	\$221,622 \$145,873 \$12,406 \$9,665 \$104 \$389,670	\$214,149 \$140,954 \$12,406 \$9,887 \$148 \$377,544	\$174,463 \$114,833 \$12,406 \$8,665 \$371 \$310,738	\$131,857 \rightarrow \$86,789 \rightarrow \$12,406 \rightarrow \$7,353 \rightarrow \$45 \$238,450	\$0 \$0 \$0	\$0 \$0 \$0
Net Margin	\$603,347	\$215,682	\$20,354	\$23,658	\$6,622	-\$24,987	\$13,898	\$144,189	\$71,355	\$67,893	\$64,683 ✓	\$0	\$0



Power Transaction Register

Page: 1 2034ev14/21/2024 04:01:53 PM Database PULC 223 of 325 arpptr

Profit Center: POWER Contract Month: 202410 /

Direction: ALL

Counterparty: Adams Nielson Solar, LLC ,

Term Type: ALL Deal Type: ALL

Company Deal Type Exclusions Maintenance Form?: Y

EQR Variance Only?: N

ΑU

PURCHASES

Beg End Day Day Trade	Term Type Deal#	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s	
NON-INTERCO	OMPANY								
Adams Nielso	n Solar, LL	C							
POWER]
01 31 Silkwor	tr LT 262025	AVST CORP	Energy	Sys Opt	3,348.000	3,070.000	\$42.950	131,856.50	
			POWER	Total:	3,348.000	3,070.000		131,856.50	
			STRA	Total:	3,348.000	3,070.000	Used on WA Monthly tab	131,856.50	v
		NON-INTERCO	OMPANY TO	TAL:	3,348.000	3,070.000	line 39 as well	131,856.50	
			AL PURCHA		3,348.000	3,070.000	as the Solar Select tab of 2024 WA ID Actual Deferrals Workbook.	131,856.50	

11/6/2024 9:03

DAY HOUR Element Key> SOLAR SEL GEN PDX MidC-Hourly Solar Sel Power Cost	Avista			Hourly Data
Short Name> SOLAR SEL GEN PDX MidC-Hourly Solar Sel Power Cost 10/30/2024 H13 6 - 10/30/2024 H15 3 - 10/30/2024 H16 4 - 10/30/2024 H17 0 - 10/30/2024 H18 1 - 10/30/2024 H29 0 - 10/30/2024 H21 0 - 10/30/2024 H22 0 - 10/30/2024 H23 0 - 10/31/2024 H01 0 - 10/31/2024 H03 0 - 10/31/2024 H04 0 - 10/31/2024 H05 0 - 10/31/2024 H06 0 - 10/31/2024 H07 0 - 10/31/2024 H08 0 - 10/31/2024 H10 1 - 10/31/2024 H11 1 - 10/31/2024 H13 5 - 10/31/2024 H14 8 - 10/31/2024 H15 6 - 1	DAY HOUF	1		
10/30/2024 H13 6 - 10/30/2024 H14 5 - 10/30/2024 H15 3 - 10/30/2024 H16 4 - 10/30/2024 H17 0 - 10/30/2024 H18 1 - 10/30/2024 H19 0 - 10/30/2024 H20 0 - 10/30/2024 H21 0 - 10/30/2024 H22 0 - 10/30/2024 H23 0 - 10/30/2024 H24 0 - 10/31/2024 H00 1 - 10/31/2024 H10 1 1 - 10/31/2024 H20 1 - 10/	Element Key>	27096	27120	27157
10/30/2024 H14 5	Short Name>	SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
10/30/2024 H15 10/30/2024 H16 4 10/30/2024 H17 0 10/30/2024 H18 1 10/30/2024 H19 0 10/30/2024 H20 10/30/2024 H21 10/30/2024 H22 10/30/2024 H23 10/30/2024 H24 10/31/2024 H01 10/31/2024 H02 10/31/2024 H03 10/31/2024 H04 10/31/2024 H05 10/31/2024 H06 10/31/2024 H07 10/31/2024 H08 10/31/2024 H08 10/31/2024 H09 10/31/2024 H09 10/31/2024 H09 10/31/2024 H10 10/31/2024 H10 10/31/2024 H10 10/31/2024 H07 10/31/2024 H08 10/31/2024 H08 10/31/2024 H09 10/31/2024 H10 10/31/2024 H10 10/31/2024 H10 10/31/2024 H10 10/31/2024 H10 10/31/2024 H11 10/31/2024 H11 10/31/2024 H13 5 10/31/2024 H14 10/31/2024 H15 6 10/31/2024 H15 6 10/31/2024 H17 10/31/2024 H18 0 10/31/2024 H18 0 10/31/2024 H19 0 10/31/2024 H19 0 10/31/2024 H20 10/31/2024 H20 10/31/2024 H20 10/31/2024 H20 0 10/31/2024 H21 0 10/31/2024 H22 0 10/31/2024 H24 0 10/31/2024 H24 0 124,453.36		6		-
10/30/2024 H16 10/30/2024 H17 10/30/2024 H18 11 10/30/2024 H19 10 10/30/2024 H20 10/30/2024 H21 10/30/2024 H21 10/30/2024 H23 10 10/30/2024 H23 10/30/2024 H24 10/31/2024 H01 10/31/2024 H03 10/31/2024 H04 10/31/2024 H05 10/31/2024 H06 10/31/2024 H07 10/31/2024 H08 10/31/2024 H09 10/31/2024 H09 10/31/2024 H10 10/31/2024 H10 10/31/2024 H07 10/31/2024 H08 10/31/2024 H09 10/31/2024 H10 10/31/2024 H10 10/31/2024 H11 10/31/2024 H11 10/31/2024 H11 10/31/2024 H13 5 10/31/2024 H14 10/31/2024 H15 6 10/31/2024 H15 10/31/2024 H16 10/31/2024 H18 10/31/2024 H18 10/31/2024 H18 10/31/2024 H19 10/31/2024 H19 10/31/2024 H19 10/31/2024 H19 10/31/2024 H19 10/31/2024 H20 10/31/2024 H20 10/31/2024 H20 10/31/2024 H18 10/31/2024 H19 10/31/2024 H19 10/31/2024 H20 10/31/2024 H24 10 10/31/2024 H24 0 124,453.36	10/30/2024 H14	5		-
10/30/2024 H17	10/30/2024 H15	3		-
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10/30/2024 H19	10/30/2024 H17	0		-
10/30/2024 H20	10/30/2024 H18	1		-
10/30/2024 H21		0	1	-
10/30/2024 H22	10/30/2024 H20	0		-
10/30/2024 H23	10/30/2024 H21	0	1	-
10/30/2024 H24	10/30/2024 H22	0	1	-
10/31/2024 H01	10/30/2024 H23	0	1	-
10/31/2024 H02	10/30/2024 H24	0	1	-
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10/31/2024 H10	10/31/2024 H08	0)	-
10/31/2024 H11 1 - 10/31/2024 H12 6 - 10/31/2024 H13 5 - 10/31/2024 H14 8 - 10/31/2024 H15 6 - 10/31/2024 H16 4 - 10/31/2024 H17 1 - 10/31/2024 H18 0 - 10/31/2024 H19 0 - 10/31/2024 H20 0 - 10/31/2024 H21 0 - 10/31/2024 H22 0 - 10/31/2024 H23 0 - 10/31/2024 H24 0 - 3070 124,453.36	10/31/2024 H09	0)	-
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10/31/2024 H17	10/31/2024 H15	6	i	-
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10/31/2024 H20 0 - 10/31/2024 H21 0 - 10/31/2024 H22 0 - 10/31/2024 H23 0 - 10/31/2024 H24 0 - 3070 124,453.36	10/31/2024 H18	0	1	-
10/31/2024 H21 0 - 10/31/2024 H22 0 - 10/31/2024 H23 0 - 10/31/2024 H24 0 - 3070 124,453.36	10/31/2024 H19	0	1	-
10/31/2024 H22	10/31/2024 H20	0	1	-
10/31/2024 H23 0 - 10/31/2024 H24 0 - 3070 124,453.36	10/31/2024 H21	0	1	-
10/31/2024 H24 0 - 3070 124,453.36	10/31/2024 H22	0	1	-
3070 124,453.36	10/31/2024 H23	0		-
	10/31/2024 H24	0	<u> </u>	<u>-</u>
Powerdex Accrual 16,860.00 ✓		3070	<u> </u>	124,453.36
			Powerdex Accrual	16,860.00 ✓

141,313.36

2024 WA ERM Report Page 226 of 325 Printed 12/06/2024 at 11:24 AM

Avista Corporation Journal Entry

481-WA ERM

Team:Resource AccountingLast Saved by:Jennifer HossackLast Update: 12/06/2024 11:22 AMType:CSubmitted by:Jennifer HossackApproval Requested: 12/06/2024 11:24 AMCategory:DJApproved by:

Currency: USD

Journal:

Explanation:

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

Prepared by Jennifer Hossack

AMY PAYSONS

Reviewed by

Approved for Entry
Corporate Accounting use Only

Effective Date: 202411 ✓

Effective Date: 202411

Avista Corporation Journal Entry

Journal: 481-WA ERM

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 12/06/2024 11:22 AM

Type: C Submitted by: Jennifer Hossack Approval Requested: 12/06/2024 11:24 AM

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	1,453,967.00 ✓	0.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	1,453,967.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	41,288.00 ✔	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	41,288.00 Current Year ERM Interest Inc (2024)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,357,415.00 M onthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,357,415.00 ✔	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	37,218.00 √Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	37,218.00 ✓	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	0.00	10,360.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	10,360.00 ✓	0.00 Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	14,741.00 ✔	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	14,741.00 Interest Expense on Pending Balance Solar Select
130	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	55,196.00✔	0.00 Monthly Interest
140	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	55,196.00 ★Monthly interest on account 182350
					Totals:	2,970,185.00	2,970,185.00

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,825,797		
1/31/2024	15,825,797	(15,825,797)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,033,202	0	
4/30/2024	1,965,717		(834,369)		5,334		1,131,348	1,204,167	1,204,167	0	
5/31/2024	1,131,348		373,335		4,540		1,504,683	1,582,042	1,582,042	0	
6/30/2024	1,504,683		(844,692)		3,728		659,991	741,078	741,078	0	
7/31/2024	,		4,928,192		10,877		5,669,270	5,680,147	5,680,147	0	
8/31/2024	-,,		4,814,659		27,410		10,483,929	10,522,216	10,522,216	0	
9/30/2024	10,483,929		173,629		35,874		10,657,558	10,731,719	10,731,719	0	
10/31/2024	10,657,558		781,659		37,495		11,439,217	11,550,873	11,550,873	0	
11/30/2024	,,		R-01 1,453,967	✓	41,288	✓	12,893,184	13,046,128	11,550,873	(1,495,255)	
12/31/2024											

1,453,967

41,288

Entry:		
	Debit Credit	
557280 ED WA	1	,453,967 ✓ Deferred Power Supply Expense
186280 ED WA	1,453,967 ✓	Regulatory Asset ERM Deferred Current Year
419600 ED WA		41,288 ✓nterest Income Energy Deferrals
186280 ED WA	41,288 🗸	Regulatory Asset ERM Deferred Current Year

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 182352

Use new FIT rate from Kaylene

		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0	
2/29/2024	23,775,948		(1,572,914)		79,185		22,203,034	22,367,045	22,367,045	0	
3/31/2024	22,203,034		(1,433,119)		74,008		20,769,915	21,007,934	21,007,934	0	
4/30/2024	20,769,915		(1,347,417)		69,219		19,422,498	19,729,736	19,729,736	0	
5/31/2024	19,422,498		(1,204,913)		64,824		18,217,585	18,589,647	18,589,647	0	
6/30/2024	18,217,585		(1,217,891)		60,651		16,999,694	17,432,407	17,432,407	0	
7/31/2024	17,432,407		(1,427,276)		56,738		16,005,131	16,061,869	16,061,869	0	
8/31/2024	16,005,131		(1,563,934)		51,663		14,441,197	14,549,598	14,549,598	0	
9/30/2024	14,441,197		(1,491,622)		46,478		12,949,575	13,104,454	13,104,454	0	
10/31/2024	12,949,575		(1,304,073)		41,734		11,645,502	11,842,115	11,842,115	0	
11/30/2024	11,645,502		R-02 (1,357,415)	✓	37,218	✓	10,288,087	10,521,918	11,842,115	1,320,197	
12/31/2024											

(1,357,415)

37,218

_	110	ı y	

Debit Credit

182352 ED WA 1,357,415 ✓WA ERM Deferral-Approved for Rebate

557290 ED WA 1,357,415 🗸

419600 ED WA 182352 ED WA

WA ERM Amortization 37,218 ✓Interest Income Energy Deferrals

37,218 🗸

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.

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Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186295

186295 ED WA

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0	
2/29/2024	(3,880,816)		(20,354)		(13,402)		(3,901,170)	(3,927,568)	(3,927,568)	0	
3/31/2024	(3,901,170)		(23,658)		(13,478)		(3,924,828)	(3,964,704)	(3,964,704)	0	
4/30/2024	(3,924,828)		(6,622)		(13,530)		(3,931,450)	(3,984,856)	(3,984,856)	0	
5/31/2024	(3,931,450)		24,987		(13,498)		(3,906,463)	(3,973,367)	(3,973,367)	0	
6/30/2024	(3,906,463)		(13,898)		(13,479)		(3,920,361)	(4,000,744)	(4,000,744)	0	
7/31/2024	(4,000,744)		(144,189)		(13,822)		(4,144,933)	(4,158,755)	(4,158,755)	0	
8/31/2024	(4,144,933)		(71,355)		(14,188)		(4,216,288)	(4,244,298)	(4,244,298)	0	
9/30/2024	(4,216,288)		(67,893)		(14,424)		(4,284,181)	(4,326,615)	(4,326,615)	0	
10/31/2024	(4,284,181)		(64,683)		(14,649)		(4,348,864)	(4,405,947)	(4,405,947)	0	
11/30/2024	(4,348,864)		R-03 10,360	✓	(14,741)	✓	(4,338,504)	(4,410,328)	(4,405,947)	4,381	
12/31/2024											

10,360 (14,741)

Entry:

Debit Credit

557175 ED WA 10,360 ✓ Solar Select Deferral

186295 ED WA 10,360 ✓ Reg Asset ERM Solar Select

431600 ED WA 14,741 ✓ Interest Expense on Pending Balance

14,741 ✓Interest Expense on Pending Balance

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 182350

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0		0		0		0	0	0	0	
2/29/2024	0		0		0		0	0	0	0	
3/31/2024	0		0		0		0	0	0	0	
4/30/2024	0		0		0		0	0	0	0	
5/31/2024			0		0		0	0	0	0	
6/30/2024	0		0		0		0	0	0	0	
7/31/2024			0		0		0	0	0	0	
8/31/2024			0		0		0	0	0	0	
9/30/2024	0	16,264,266	0		54,824		16,264,266	16,319,090	16,319,090	0	Docket UE-030751 Order 01
10/31/2024	16,264,266		0		55,196		16,264,266	16,374,286	16,374,286	0	
11/30/2024			0		55,196	✓	16,264,266	16,429,482	16,374,286	(55,196)	
12/31/2024			0								

55,196

Entry:

Debit

Credit

419600 ED WA

55,196 √Interest Income on Account 182350

182350 ED WA

55,196 🗸

Monthly Interest

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

Line Nο WASHINGTON ACTUALS TOTAL Jan-24 Feb-24 Mar-24 Apr-24 May-24 Jun-24 Jul-24 Aug-24 Sep-24 Oct-24 Nov-24 Dec-24 555 Purchased Power \$218,125,838 \$54,594,024 \$15,642,839 \$15,715,321 \$14,494,109 \$14,810,936 \$14,607,591 \$18,997,211 \$17,464,112 \$18,139,419 \$16,150,805 \$17,509,471 \$0 (\$434,022) 447 Sale for Resale (\$215,423,049) (\$33,943,259) (\$26,569,719) (\$26,892,327) (\$16,036,987) (\$12,103,135) (\$17,187,526) (\$16,273,979) (\$13,264,153) (\$21,742,218) (\$16,458,393) (\$14,517,331) \$4,013,855 3 501 Thermal Fuel \$36,542,044 \$4,419,464 \$4.123.045 \$3,817,132 \$3.057.279 \$733,455 \$1,114,678 \$3,353,469 \$3,973,429 \$4.211.263 \$3,724,975 \$0 \$21,574,355 547 CT Fuel \$4,030,212 4 \$99,158,541 \$12,617,001 \$13,274,499 \$4.996.584 \$2,934,591 \$7,487,846 \$7,787,680 \$7.985.983 \$6,729,712 \$9,740,078 \$0 456 Transmission Revenue (\$36,235,610) (\$3,351,823)(\$3,348,796) (\$3,334,875)(\$3,559,550)(\$3,409,773)(\$3,029,936)(\$3,562,719)(\$3,168,652) (\$2,950,571) (\$3,157,406) (\$3,361,509) \$0 \$20.329.596 \$1,676,118 \$2,773,036 6 565 Transmission Expense \$1 782 206 \$1,735,976 \$1.687.036 \$1.659.166 \$1.611.410 \$1.578.466 \$1,848,334 \$1,780,711 \$2 197 137 \$0 557 Broker Fees \$700,071 \$16,942 \$56,829 \$61,350 \$13,071 \$43,522 \$75,715 \$52,443 \$58,917 \$29,942 \$234,558 \$56,782 \$0 **Adjusted Actual Net Expense** \$123,631,453 \$45,091,909 \$4,257,175 \$4,328,136 \$4,623,672 \$4,621,006 \$1,189,200 \$10,242,649 \$16,232,766 \$6,779,222 \$12,274,781 \$13,990,937 **✓** (\$434,022) AUTHORIZED NET EXPENSE-SYSTEM YTD Jan/24 Feb/24 Mar/24 Apr/24 May/24 Jun/24 Jul/24 Aug/24 Sep/24 Oct/24 Nov/24 Dec/24 555 Purchased Power \$109,697,583 \$10,909,605 \$10,995,181 \$10,412,037 \$10,175,065 \$9,353,170 \$9,223,987 \$9,016,746 \$10,003,865 \$8,914,197 \$10,288,866 \$10,404,864 \$10,148,822 447 Sale for Resale (\$122,622,402) (\$11,577,159) (\$5,583,769) (\$9,185,147) (\$10,604,610) (\$8,951,313)(\$8,347,942) (\$21,126,123) (\$14,517,520) (\$15,009,739) (\$8,474,115) (\$9,244,965) (\$12,490,906) \$30,353,411 \$3.312.780 \$3,235,889 11 501 Thermal Fuel \$3 236 256 \$2,878,737 \$2 759 153 \$1,777,307 \$1,755,635 \$3 324 844 \$2,860,323 \$2,585,390 \$2 627 097 \$2,731,887 12 547 CT Fuel \$95,968,964 \$13,985,651 \$10,036,695 \$9,967,611 \$6,211,428 \$3,488,492 \$3,457,790 \$8,762,352 \$11,217,256 \$10,404,420 \$7,830,708 \$10,606,561 \$13,110,257 13 456 Transmission Revenue (\$28,823,193) (\$2,186,051)(\$2,470,459) (\$2,347,669) (\$2,363,352)(\$2,573,430) (\$2,900,958)(\$3,108,724)(\$3,126,996) (\$2,830,431)(\$2,581,820) (\$2,333,303) (\$2,383,151)\$1,488,075 \$1,488,075 \$1,488,075 14 565 Transmission Expense \$16.368.825 \$1,488,075 \$1,488,075 \$1,488,075 \$1,488,075 \$1,488,075 \$1,488,075 \$1,488,075 \$1,488,075 \$1,488,075 15 557 Broker Fees - Other Expenses \$552,134 \$50,194 \$50.194 \$50,194 \$50,194 \$50,194 \$50,194 \$50,194 \$50,194 \$50.194 \$50,194 \$50,194 \$50,194 16 456 Other Revenue (\$5,790,131)(\$517,006) (\$570,480) (\$672,012) (\$362,576) (\$529,059) (\$529,828) (\$497,348)(\$487,983) (\$512,279) (\$514,489) (\$597,071) (\$517,995) 17 Settlement Adjustment \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 **Authorized Net Expense** \$95,705,191 \$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 \$27,926,262 \$29,702,344 (\$12,566,999) (\$8,697,733) (\$2,729,705)\$517,570 (\$3,007,753)\$12,421,588 \$8,281,031 \$1,414,462 \$1,601,972 \$989,485 ✓ (\$12,571,205) 20 Resource Optimization - Subtotal \$8,090,113 \$3,021,411 \$1,851,473 \$228,377 \$151,774 \$406,169 \$329,822 (\$86,401)\$145,222 (\$53,125)(\$65,882)\$2,161,273 Adjusted Net Expense \$36.016.375 \$32,723,755 (\$10.715.526) (\$8.469.356) (\$2.577.931) \$923,739 (\$2.677.931) \$12.335.187 \$8,426,253 \$1.361.337 \$1.536.090 \$3.150.758 #VALUE! 65 54% 65 54% 65 54% 65 54% 65 54% 65 54% 65 54% 65 54% 65.54% 65 54% 65 54% 65 54% 22 Washington Allocation (\$7,022,956) (\$1,689,576) 23 Washington Share \$21,447,149 (\$5,550,816) \$605,419 (\$1.755.116) \$8,084,482 \$5,522,566 \$892,220 \$1,006,753 \$2,065,007 🗸 #VALUE! Washington 100% Activity (Peak Cust Rebai \$295 \$0 \$0 \$0 \$137 \$157 \$0 \$0 \$1 \$0 \$0 \$0 \$0 WA Retail Revenue Adjustment R-04 (\$449,489) ✓ (\$2,703,097) (\$719,372)(\$421,660) \$199,089 \$20,837 \$141,251 \$65,732 (\$528,841) (\$173,102) (\$699,299)(\$138,243) (+) Surcharge (-) Rebate \$20,902,330 \$20,727,777 (\$7,444,616) (\$5,351,727) (\$1,668,739) \$746,670 (\$1,689,384) \$7,555,778 \$5,349,621 \$192.921 \$868.510 \$1,615,519 #VALUE! 26 Net Power Cost (+) Surcharge (-) Rebate 28 Cumulative Balance \$20,727,777 \$13.283.161 \$7.931.434 \$6.262.695 \$7.009.365 \$5.319.981 \$12.875.759 \$18.225.380 \$18,418,301 \$19.286.811 \$20.902.330 **#VALUE!** 10,000,000 and up 90% \$10,727,777 \$3,283,161 \$0 \$0 \$0 \$0 \$2,875,759 \$8,225,380 \$8,418,301 \$9,286,811 \$10,902,330 #VALUE! 4,000,000 to \$10M 50% 75% \$3,931,434 \$3,009,365 \$1,319,981 \$6,000,000 \$6,000,000 \$6,000,000 input \$6,000,000 \$6,000,000 \$2,262,695 \$6,000,000 \$6,000,000 #VALUE! input 0 to \$4M 0% 0% \$4,000,000 \$4,000,000 \$4.000.000 \$4,000,000 \$4,000,000 \$4,000,000 \$4,000,000 \$4,000,000 \$4,000,000 \$4,000,000 \$4,000,000 #VALUE! check #-should be zero s R \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 #VALUE! \$0 \$0 \$12,812,097 Deferral Amount, Cumulative (Customer) \$12,654,999 \$5,954,845 \$1,965,717 \$1,131,348 \$1,504,683 \$659,991 \$5,588,183 \$10,402,842 \$10,576,471 \$11,358,130 **#VALUE!** Deferral Amount, Monthly Entry \$12.654.999 (\$6,700,154) (\$3.989.128) (\$834,369) \$373.335 (\$844.692) \$4.928.192 \$4.814.659 \$173,629 \$781,659 \$1,453,967 #VALUE! Acct 557280 Entry; (+) Rebate, (-) Surcharge (\$12,812,097) (\$1,453,967)

(\$373,335)

\$5,504,682

\$844 692

\$4,659,990

(\$4,928,192)

\$7,287,576

(\$4,814,659)

\$7,822,538

(\$173,629)

\$7,841,830

(\$781,659)

\$7,928,681

#VALUE!

#VALUE!

\$8,090,233

(\$12,654,999)

\$8,072,778

Company Band Gross Margin Impact,

Cumulative

\$6,700,154

\$7,328,316

\$3 989 128

\$5,965,717

\$834 369

\$5,131,347

Line															
No.	555 PURCHASED POWER	-	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	Short-Term Purchases		\$77,962,102	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$1,809,784	\$2,231,903	\$5,692,767	\$6,421,219	\$4,865,126	\$5,061,425	\$2,576,925	\$0
2	Chelan County PUD (Rocky Reach Slice)		\$14,745,093	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$0
3	Chelan County PUD (Rocky Reach Slice)		\$19,312,920	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$0
4	Douglas County PUD (Wells Settlement)		\$506,313	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$48,871	\$122,912	\$111,854	\$25,741	\$27,271	\$40,611	\$0
5	Douglas County PUD (Wells)		\$938,707	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$0
6 7	Grant County PUD (Priest Rapids/Wanapum)		\$31,541,857	\$2,880,764	\$2,880,764	\$3,027,311	\$2,587,670	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$0
, 8	Bonneville Power Admin. (WNP-3) ¹ Inland Power & Light - Deer Lake		\$0 \$10.620	\$0 \$984	\$1,316	\$1,177	\$0 \$994	\$0 \$771	\$959	\$0 \$869	\$959	\$0 \$835	\$0 \$762	\$0 \$994	\$ 0 \$ 0
9	Small Power		\$1,126,924	\$112,666	\$173,430	\$147,496	\$148,946	\$130,873	\$126,790	\$103,647	\$28,537	\$29,060	\$46,298	\$79,181	\$0
10	Clearwater Wind III, LLC		\$3,587,927	\$0	\$0	\$0	\$0	\$0	\$0	\$179,212	\$678,327	\$892,601	\$885,039	\$952,748	\$0
11	City of Spokane-Upriver		\$2,209,239	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$150,662	\$3,811	\$0	\$176	\$31,719	\$185,388	\$0
12	City of Spokane - Waste-to-Energy		\$5,761,996	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$624,247	\$616,798	\$542,465	\$570,021	\$448,391	\$0
13	East, South, Quincy Columbia Basin Irrigation Dist		\$875,747	\$0	\$0	\$0	\$95,837	\$158,391	\$176,738	\$172,637	\$182,005	\$52,667	\$37,472	\$0	\$0
14 15	Rathdrum Power, LLC (Lancaster PPA) Palouse Wind		\$26,550,442 \$20,052,352	\$2,591,265 \$1,909,342	\$2,669,858 \$1,905,419	\$2,580,604 \$1,925,508	\$2,171,062 \$2,267,563	\$2,153,837 \$2,248,489	\$2,386,042 \$1,729,961	\$2,490,014 \$1,134,661	\$2,546,830 \$1,243,494	\$2,519,982 \$1,475,364	\$2,154,420 \$1,933,895	\$2,286,528 \$2,278,656	\$0 \$0
16	Rattlesnake Flat, LLC		\$11,685,979	\$748,437	\$1,026,933	\$1,925,506	\$1,337,067	\$1,425,625	\$1,729,961	\$799,827	\$982,285	\$903,041	\$1,084,312	\$1,130,035	\$0 \$0
17	The state of the s		\$1,069,691	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$82,779	\$87,478	\$0
18	Non-Mon. Accruals		\$187,929	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$161,722	\$21,586	\$0
19	Total 555 Purchased Power		\$218,125,838	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$18,139,419	\$16,150,805	\$0
	(1) Effective November, 2008, WNP-3 purchase ex	(nonno l	haa haan adiiyata	d to rofloat the m	id point price	or Cattlement /	Agracment Cou	aa Na 11 96 00							
	555 PURCHASED POWER	cpense i	nas been adjuste	a to reliect the fr	iia-point price, p	er Settlement F	Agreement, Cau	se No. U-86-99							
			\$200,442,321	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$14,264,289	\$14,251,678	\$16,498,126	\$15,523,043	\$16,550,978	\$16,494,723	\$15,368,826	\$0
		55030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		55200	\$2,561,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,380,536	\$0	\$0	\$181,309	\$0
		55312 55313	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		55380	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		55550	\$187,929	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$161,722	\$21,586	\$0 \$0
		55700	\$4,487,154	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$330,236	\$283,625	\$362,448	\$251,717	\$177,080	\$0
	55	55710	\$1,069,691	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$82,779	\$87,478	\$0
	55	55740	\$9,467,329	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$51,755	\$568,191	\$697,275	\$464,581	\$1,155,831	\$319,548	\$0
	WNP3 Mid	l Point	(\$90,431) \$0	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723)	(\$9,665)	(\$9,887)	(\$8,665)	(\$7,353)	(\$5,022)✓	-
		_	\$218,125,838	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$18,139,419	\$16,150,805	\$0
			Check	(\$0.70)	(\$1.15)	\$0.12	\$0.15	\$0.37	(\$0.29)	\$0.44	(\$0.55)	(\$0.72)	(\$0.86)	(\$0.03) ✔	\$0.00
	447 SALES FOR RESALE														
20	Short-Term Sales		(\$174,059,860)	(\$24,625,315)	(\$23,938,296)				(\$13,284,165)	(\$12,690,647)	(\$9,765,233)				(\$434,022)
21 22	Nichols Pumping Index Sale		(\$2,603,532)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	(\$71,388) (\$12,462)	(\$265,164)	(\$181,090) \$0	(\$203,336) \$0	(\$211,355) \$0	(\$149,025) \$0	\$0 \$0
23	Sovereign Power/Kaiser Load Following Pend Oreille DES		(\$89,205) (\$452,683)	(\$13,126) (\$49,403)	(\$12,139) (\$48,470)	(\$13,115) (\$50,416)	(\$12,813) (\$47,096)	(\$13,209) (\$49,178)	(\$47,543)	(\$12,341) (\$32,392)	(\$26,049)	(\$23,966)	(\$38,188)	(\$39,982)	\$0 \$0
	Merchant Ancillary Services		(\$38,217,769)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	(\$2,790,070)	(\$2,396,725)	\$0
25	Total 447 Sales for Resale		(\$215,423,049)	(\$33,943,259)	(\$26.569.719)		(\$16.036.987)	(\$12.103.135)	(\$17,187,526)	(\$16,273,979)		(\$21,742,218)	(\$16.458.393)	(\$14,517,331)	(\$434,022)
			(+= += , += +, + ++,	(+,,	(+==,===,==+,	(+,,,	(+,	(+ :=, :==,	(+ , , ,	(+ : -,= : -,- : -,	(+ : -,= - :, : ;	(+,,,,-	(+ : -, :,,	(+ : -,- : -, - : -,	(+,)
	447 SALES FOR RESALE	47000	(#440.0E0.070)	(#04 000 001)	(640,004,050)	(046,000,050)	(00.400.005)	(DE 444.000)	(#0.057.005)	(0.0 740 000)	(64.007.004)	(642.075.005)	(AZ 04Z 5Z1)	(#0 E00 770)	***
		47000	(\$118,858,273)		(\$18,024,859)		(\$8,420,965)	(\$5,414,026)		(\$8,718,336)	(, , , ,	(\$13,075,935)	(\$7,247,571)		\$0
	Solar Select Generation Priced at Powerdex	47100	\$1,568,251 (\$21,514,416)	\$248,812 \$9,312,840	\$66,798 (\$3,384,888)	\$118,681 (\$4,368,263)	\$112,527 (\$2,355,184)	\$106,128 (\$2,010,208)	\$136,024 (\$3,183,520)	\$261,875 (\$1,399,164)	\$186,087 (\$2,332,812)	\$164,523 (\$2,875,080)	\$141,313 (\$3,247,726)	\$25,483 \(\) (\$5,670,411)	\$0
		47150	(\$29,031,955)	(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	(\$1,635,892)	(\$725,250)	(\$2,111,168)	(\$1,905,733)	(\$2,675,060)	(\$2,483,329)	(\$1,856,468)	\$0 \$0
		47700	(\$2,952,886)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	(\$268,454)	(\$393,084)	(\$302,741)	(\$396,382)	(\$368,736)	(\$298,530)	\$0
	44	47710	(\$1,069,691)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,006)	(\$110,083)	(\$105,722)	(\$90,286)	(\$82,779)	(\$87,478)	\$0
	44	47720	(\$38,217,769)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	(\$2,790,070)	(\$2,396,725)	\$0
	44	47740	(\$5,346,310)	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$709,754)	(\$433,387)	(\$530,584)	(\$583,790)	(\$218,357)	(\$379,495)	(\$700,426)	(\$434,022)
		_	\$0 (\$245,422,040)	\$0 (\$33,043,350)	\$0 (\$36, FCO, 740)	- (#00 000 20T)	- (\$4C 02C 02T)	(642 402 425)	(\$47.407.500)	\$0 (\$46.373.070)	\$0 (\$42.204.452)	\$0 (\$24.742.248)	\$0 (\$46.450.303)	\$0 (£4.4.547.334)	\$0 (\$434,033)
			(\$215,423,049) Check	(\$33,943,259) (\$0.37)	(\$26,569,719) \$0.41	(\$26,892,327) \$0.70	(\$16,036,987) \$0.26	(\$12,103,135) \$0.93	(\$17,187,526) \$0.12	(\$16,273,979) (\$0.93)	(\$13,264,153) \$0.65	(\$21,742,218) (\$0.40)	(\$16,458,393) (\$0.46)	(\$14,517,331) (\$0.34) ✓	(\$434,022) \$0.04
	501 FUEL-DOLLARS		CHECK	(φυ.57)	φυ.⊶ Ι	φυ. / υ	φυ.∠0	φυ.33	φυ. 12	(\$0.33)	φυ.υσ	(⊕0.40)	(φυ.40)	(φυ.υφ) 🗸	φυ.υ 4
26	Kettle Falls Wood-501110		\$8,581,962	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$19,515	\$154,186	\$678,858	\$939,386	\$918,402	\$854,818	\$1,033,184	\$0
27	Kettle Falls Gas-501120		\$11,038	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$2,592	\$1,252	\$551	\$1,165	\$893	\$4,552	\$0
28	Colstrip Coal-501140		\$27,525,051	\$3,269,730	\$3,039,248	\$2,645,888	\$2,320,700	\$685,720	\$883,755	\$2,614,578	\$2,992,711	\$3,275,645	\$3,157,664	\$2,639,412	\$0
29	Colstrip Oil-501160		\$423,993	\$31,213	\$25,490	\$32,417	\$68,175	\$28,633	\$74,145	\$58,781	\$40,781	\$16,051	\$480	\$47,827	\$0
30	Total 501 Fuel Expense		\$36,542,044	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$3,353,469	\$3,973,429	\$4,211,263	\$4,013,855	\$3,724,975	\$0

2024 WA ID Actual Deferrals.xlsx - 12/6/2024

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Line <u>No.</u>		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	501 FUEL-TONS													
	Kettle Falls	430,542	56,818	55,520	61,523	36,821	_	7,798	33,157	44,842	44,045	40,607	49,411	_
32	Colstrip	768,405	93,761	84,341	74,993	66,458	16,045	24,738	70,656	84,785	91,424	86,576	74,628	-
	501 FUEL-COST PER TON													
33	Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23		\$19.77	\$20.47	\$20.95	\$20.85	\$21.05	\$20.91	
34	Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92	\$42.74	\$35.72	\$37.00	\$35.30	\$35.83	\$36.47	\$35.37	
	547 FUEL													
	NE CT Gas/Oil-547213	\$29,146	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$9,425	\$2,694	\$227	\$2,410	\$3,646	9
	Boulder Park-547216	\$2,306,871	\$479,532	\$253,038	\$110,486	\$234,363	\$128,757	\$142,934	\$205,497 \$93,859	\$218,381	\$265,762	\$269,077	(\$956)	5
	Kettle Falls CT-547211 Coyote Springs2-547610	\$1,170,255 \$41,033,685	\$267,844 \$8,048,513	\$171,002 \$4,653,024	\$193,885 \$4,685,448	\$90,753 \$2,806,101	\$59,924 \$2,114,688	\$52,663 \$2,138,717	\$93,659 \$3,143,107	\$96,998 \$3,091,117	\$108,014 \$3,042,307	\$42,820 \$3,325,851	(\$7,507) \$3,984,812	
	Lancaster-547312	\$28,196,995	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$492,545	\$1,656,682	\$2,202,226	\$2,518,414	\$2,462,868	\$686,356	\$2,904,492	,
	Rathdrum CT-547310	\$26,421,589	\$6,085,506	\$3,519,798	\$4,193,050	\$1,386,390	\$138,853	\$38,590	\$1,833,732	\$1,860,076	\$2,106,805	\$2,403,198	\$2,855,591	
41	Total 547 Fuel Expense	\$99,158,541	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$7,985,983	\$6,729,712	\$9,740,078	;
40	TOTAL NET EXPENSE	\$420,402,274	£40 044 F04	\$5.042.40C	RE 044 COE	¢€ 540 005	\$C 275 047	#2 FC4 OFF	£40.07C.007	647 404 467	ê7 040 440	£42.424.502	£45 000 507	(£424.0)
42	TOTAL NET EXPENSE	\$138,403,374	\$46,644,584	\$5,813,166	\$5,914,625	\$6,510,985	\$6,375,847	\$2,564,955	\$12,076,807	\$17,494,167	\$7,919,140	\$12,424,593	\$15,098,527	(\$434,02
	456 TRANSMISSION REVENUE		202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
	456100 ED AN	(\$30,865,015)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	(\$3,080,552)	(\$2,925,700)	(\$2,549,291)	(\$3,122,661)	(\$2,681,637)	(\$2,409,360)	(\$2,680,467)	(\$2,886,800)	:
45	456120 ED AN - BPA Settlement	(\$847,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	:
	456020 ED AN - Sale of excess BPA Trans	(\$63,360)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$63,360)	\$0	\$0	;
	456030 ED AN - Clearwater Trans	(\$1,514,019)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	(\$148,500)	(\$82,188)	(\$132,830)	(\$139,102)	(\$145,697)	(\$138,768)	
	456130 ED AN - Ancillary Services Revenue	(\$1,069,691)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,682)	(\$109,407)	(\$105,722)	(\$90,286)	(\$82,779)	(\$87,478)	
	456017 ED AN - Low Voltage	(\$110,693)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	
	456700 ED WA - Low Voltage 456705 ED AN - Low Voltage	(\$134,598) (\$1,631,234)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	(\$10,714) (\$148,294)	(\$13,106) (\$148,294)	(\$13,106) (\$148,294)	(\$13,106) (\$148,294)	(\$13,106) (\$148,294)	(\$13,106) (\$148,294)	(\$13,106) (\$148,294)	(\$13,106) (\$148,294)	
	Total 456 Transmission Revenue	(\$36,235,610)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	(\$2,950,571)	(\$3,157,406)	(\$3,361,509)	
		. , , , ,			. , , ,		. , , ,	. , , ,		. , , ,			. , , ,	
	565 TRANSMISSION EXPENSE 565000 ED AN	\$20,276,818	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$1,606,874	\$1,573,930	\$1,671,582	\$1,843,798	\$1,776,175	\$2,768,500	\$2,189,719	5
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	9
	565710 ED AN	\$52,778	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$7,418	
56	Total 565 Transmission Expense	\$20,329,596	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$1,780,711	\$2,773,036	\$2,197,137	:
	557 Broker & Related Fees													
	557170 ED AN	\$291,071	\$10,811	\$26,620	\$54,260	\$11,444	\$34,261	\$35,459	\$26,133	\$22,558	\$22,821	\$21,747	\$24,957	
	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	557165 ED AN	\$237,606	\$2,234	\$26,427	\$2,938	(\$3,211)	\$4,757	\$35,493	\$21,947	\$31,483	\$3,208	\$84,388	\$27,942	
	557167 ED AN 557018 ED AN	\$125,750 \$45,644	\$0 \$3,897	\$0 \$3,782	\$0 \$4,152	\$0 \$4,838	\$0 \$4,504	\$0 \$4,763	\$0 \$4,363	\$0 \$4,876	\$0 \$3,913	\$125,750 \$2,673	\$0 \$3,883	
	Total 557 ED AN Broker & Related Fees	\$700,071	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$29,942	\$234,558	\$56,782	
	Other Purchases and Sales													
	Econ Dispatch-557010	\$23,604,901	\$3,443,708	\$1,863,528	\$6,289,480	\$1,005,518	\$1,215,688	\$1,636,560	\$1,313,168	\$1,478,545	\$1,545,855	\$1,844,581	\$1,968,270	
	Econ Dispatch-557150	(\$18,966,596)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	(\$638,272)	\$322,107	(\$242,765)	(\$2,013,128)	(\$2,980,307)	(\$1,767,089)	(\$583,893)	(\$977,973)	
	Gas Bookouts-557700	\$2,742,357	\$774,329	\$135,850	\$250,651	\$22,275	\$3,323	\$17,152	\$72,995	\$4,030	\$15,141	\$440,436	\$1,006,175	
	Gas Bookouts-557711	(\$2,742,357)	(\$774,329)	(\$135,850)	(\$250,651)	(\$22,275)	(\$3,323)	(\$17,152)	(\$72,995)	(\$4,030)	(\$15,141)	(\$440,436)	(\$1,006,175)	
	Intraco Thermal Gas-557730 Fuel DispatchFin -456010	\$14,302,935 \$1,915,184	\$2,611,710 \$550,289	\$692,998 \$1,334,906	\$572,887 \$25,769	\$357,941 \$14,250	\$348,228 (\$46,965)	\$664,048 (\$274,650)	\$2,132,566 (\$24,955)	\$2,136,435 \$104,005	\$1,668,723 (\$98,250)	\$1,976,845 (\$135,858)	\$1,140,554 \$466,643	
	Fuel Dispatch-456015	(\$11,812,046)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	(\$858,027)	(\$274,000)	(\$24,955)	(\$443,584)	(\$98,250)	(\$2,734,838)	(\$1,143,683)	
	Other Elec Rev - Extraction Plant Cr - 456018	(\$459,873)	(\$33,455)	(\$32,864)	(\$42,325)	(\$52,680)	(\$43,265)	(\$43,437)	(\$39,290)	(\$54,568)	(\$51,960)	(\$24,966)	(\$41,063)	
	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Intraco Thermal Gas-456730	(\$4,236,781)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	(\$264,873)	(\$95,416)	(\$85,717)	(\$407,840)	(\$305,316)	
	Fuel Bookouts-456711	\$1,306,466	\$525,541	\$13,490	\$22,292	\$11,247	\$3,699	\$23,454	\$9,223	\$0	\$22,519	\$299,256	\$375,745	
4	Fuel Bookouts-456720	(\$1,306,466)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	(\$23,454)	(\$9,223)	\$0	(\$22,519)	(\$299,256)	(\$375,745)	
5	Other Purchases and Sales Subtotal	\$4,347,724	\$404,547	\$1,851,438	\$228,312	\$151,709	\$406,104	\$329,743	(\$113,802)	\$145,110	(\$96,900)	(\$65,969)	\$1,107,432	
6	Misc. Power Exp. Actual - 557160 ED AN	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0	
	Misc. Power Exp. Subtotal	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0	
	CCA Emission Expense - 509100 ED WA	\$1,053,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053,824 ✓	
	CCA Emission Expense 24 WA ID Actual Deferrals xlsx - 12/6/2024	\$1,053,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053,824	
70														- 3

Line													
<u>No.</u>	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
80 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 Wind REC Exp Actual 557395	\$978	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$112	\$127	\$87	\$17	\$0
82 Wind REC Subtotal	\$978	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$112	\$127	\$87	\$17	\$0
83 Peak Time Customer Rebates (WA Only)	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$1	\$0
84 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86 EWEB REC WA EIA 937 Compliance	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$1	\$0
87 Net Resource Optimization	\$8,090,113	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)	\$145,222	(\$53,125)	(\$65,882)	\$2,161,273	
88 Adjusted Actual Net Expense	\$131,721,861	\$48,113,320	\$6,108,648	\$4,556,513	\$4,775,446	\$5,027,175	\$1,519,022	\$10,156,385	\$16,378,145	\$6,726,097	\$12,208,899	\$16,152,211	

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413	458,399	409,123	412,926	483,283	529,715	506,267	443,270	463,279 ✓	-	5,310,379
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)	(220,003)	(183,949)	(194,363)	(202,286)	(243,552)	(224,489)	(196,169)	(212,849) 🗸	-	(2,423,299)
Add Current Month Unbilled	260,999	227,025	220,003	183,949	194,363	202,286	243,552	224,489	196,169	212,849	254,504 🗸	-	2,420,188
Total Retail Sales	583,253	501,861	481,391	422,345	419,537	420,849	524,549	510,652	477,947	459,950	504,934✓	-	5,307,268
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	5,091,538
Difference from Test Year	57,412	33,652	(15,889)	(1,663)	(11,273)	(5,246)	42,206	13,815	55,810	11,033	35,873 🗸		215,730
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 - \$	\$719,372	\$421,660	(\$199,089)	(\$20,837)	(\$141,251)	(\$65,732)	\$528,841	\$173,102	\$699,299	\$138,243	\$449,489	\$0	\$2,703,097

202411 RID	DER 93	ED ED ED ED ED	WA WA WA WA	Rate Schedule 0001 0031 0021 0025 0012	Rate Schedule Desc 0001 - RESIDENTIAL 0031 - PUMPING SERVICE 0021 - LARGE GENERAL SERV 0025 - EXTRA LGE GEN SERV	FERC Acct 440000 442200 448000	Revenue Class Desc 01 RESIDENTIAL 21 FIRM COMMERCIAL	Meter Qty 0	Usage Qty	,	YTD Average Meters	YTD Usage 0	YTD Revenue Amt 7,008,639
202411 RID	DER 93	ED ED ED ED ED	WA WA WA WA	0031 0021 0025	0031 - PUMPING SERVICE 0021 - LARGE GENERAL SERV	442200		-			-	0	7,008,639
202411 RID	DER 93	ED ED ED	WA WA WA	0021 0025	0021 - LARGE GENERAL SERV		21 FIRM COMMERCIAL	0					
202411 RID	DER 93 DER 93 DER 93 DER 93 DER 93	ED ED ED	WA WA	0025	1	448000		0	C	11,013	0	0	241,229
202411 RID	DER 93 DER 93 DER 93 DER 93	ED ED	WA		0025 - EXTRA LGE GEN SERV		80 INTERDEPARTMENT REVENUE	0	C	2,248	0	0	29,201
202411 RID	DER 93 DER 93 DER 93	ED		0012		442300	31 FIRM- INDUSTRIAL	0	C	171,335	0	0	1,210,212
202411 RID 202411 RID 202411 RID 202411 RID 202411 RID	DER 93 DER 93		WA	5512	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	C	4	0	0	36
202411 RID 202411 RID 202411 RID	DER 93	ED		0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	C	1,073	0	0	12,166
202411 RID 202411 RID			WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	C	374	0	0	2,940
202411 RID	DEB 03	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	C	176	0	0	7,711
	DER 33	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	C	3,377	0	0	54,275
202444	DER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	C	1,112	0	0	10,268
202411 RID	DER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	C	1,177	0	0	25,142
202411 RID	DER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	C	22	0	0	952
202411 RID	DER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	C	100,262	0	0	1,115,571
202411 RID	DER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	C	227	0	0	2,471
202411 RID	DER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	C	1,102	0	0	13,512
202411 RID	DER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	C	23,085	0	0	258,791
202411 RID	DER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	C	6	0	0	103
202411 RID	DER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	C	137,357	0	0	1,647,480
202411 RID	DER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	C	26	0	0	291
202411 RID	DER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	C	68,079	0	0	766,593
202411 RID	DER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	C	29	0	0	322
202411 RID	DER 93	ED	WA	0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL	0	C	1	0	0	4
202411 RID	DER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	C	1	0	0	14
202411 RID	DER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	C	0	0	0	3
202411 RID	DER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	C	563	0	0	6,411
202411 RID	DER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	C	2,487	0	0	27,498
202411 RID	DER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	C	16,086	0	0	184,033
202411 RID	DER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	C	181	0	0	1,796
202411 RID	DER 93	ED	WA	0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	C	117	0	0	443
202411 RID	DER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	C	0	0	0	1
202411 RID	DER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	C	286,571	0	0	3,435,649
202411 RID	DER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	C	1,414	0	0	114,984
202411 RID	DER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	C	142	0	0	1,163
202411 RID	DER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	С	604	0	0	7,862
202411 RID	DER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	С	1,273	0	0	61,661
202411 RID	DER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	С	7,555	0	0	90,686
202411 RID	DER 93	ED	WA	0017	0017 - General Service TOUA - WA	442200	21 FIRM COMMERCIAL	0	C	3	0	0	3
202411 RID	DER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	C	8	0	0	161
202411 RID	DER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	C	36	0	0	399
202411 RID	DER 93	ED	WA	0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	C	53	. 0	0	193
Overall - Total								0	0	1,419,788	√ 0	0	16,340,869

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Conversion Factor

0.956069 **Conversion Factor**1,357,415

182352 ERM Amortizing - Journal



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
202411 🗸	ED	01	01 RESIDENTIAL	245,150	198,662,368	24,839,270	245,221	2,397,175,474	280,639,966
		21	21 FIRM COMMERCIAL	26,533	161,758,933	21,294,078	26,638	1,952,296,503	244,625,898
		31	31 FIRM- INDUSTRIAL	311	100,250,464	7,766,425	310	886,074,591	67,059,583
		39	39 FIRM-PUMPING-IRRIGATION ONLY	499	823,218	101,671	506	52,980,534	5,383,013
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	551	774,212	473,023	539	9,125,537	5,147,269
		80	80 INTERDEPARTMENT REVENUE	110	1,009,706	131,905	111	12,726,660	1,574,441
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,750	0	0	42,450
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	423,460
		OD	OD Other Electric Direct	0	0	5,000	0	0	83,400
		RP	RP Rent Permits	0	0	6,759	0	0	84,301
	ED - Sumi	mary		273,154	463,278,902	54,660,377	273,325	5,310,379,297	605,063,780
202411 - Summary				273,154	463,278,902	54,660,377	273,325	5,310,379,297	605,063,780
Overall - Summary	Overall - Summary			273,154	463,278,902	54,660,377	273,325	5,310,379,297	605,063,780

Page 2 of 4 Run Date: Dec 5, 2024

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Total Billed Sales - Input tab, deferral calc workbook✓

Current Month Journal Entry

Jurisdiction: WA✓

Revenue Class	П	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01	01 RESIDENTIAL	2800	01	001	78,812,074	\$9,428,100
	П		2800	01	011	0	
			2800	01	012	2,234,871	\$385,539
			2800	01	022	968,313	\$101,709
			2800	01	032	139,982	\$24,614
			2800	21	011	19,082,934	\$2,830,067
	П		2800	21	021	36,731,630	\$3,988,824
	21	21 FIRM COMMERCIAL	2800	21	023	142,555	\$18,264
			2800	21	025	21,976,246	\$1,874,641
			2800	21	031	1,310,160	\$155,733
			2800	31	011	153,042	\$21,935
			2800	31	021	2,959,000	\$308,303
	П	31 FIRM-INDUSTRIAL	2800	31	025	53,999,197	\$4,659,271
			2800	31	0251	35,592,116	\$2,087,359
	31	31 FIRM- INDUSTRIAL	2800	31	031	401,739	\$47,112
01 - Summary						82,155,239	\$9,939,963
21 - Summary						79,243,525	\$8,867,529
31 - Summary						93,105,094	\$7,123,980
WA - Summary						254,503,857	> \$25,931,473

Unbilled - input tab, deferral calc workbook✓

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18		<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	Oct-24	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024) =Intergration & Reserves (Calculation on WA Monthly		26,262.83	43,479.26	112,062.28	\$ 12,406.30 127,695.59	163,202.71	150,961.80	145,873.20	140,954.22	114,832.74	86,788.90	\$ 12,406.30 \(\frac{1}{2}\) 27,930.76 \(\frac{1}{2}\)	
tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$5,570 2,500.00	\$8,809 2,500.00	\$9,661 2,500.00	\$11,548 2,500.00	\$10,723 2,500.00	\$9,665 2,500.00	\$9,887 2,500.00	\$8,665 2,500.00	\$7,353 2,500.00	\$5,022 2,500.00 ✓	\$0
Revenue		40,007,50	04.007.00	000 040 44	000 004 07	004.004.00	004 474 40	074 000 00	000 040 00	044 400 00	404 040 70	50.077.40.4	
=Mwh X Customer Sales Amt (\$52.71) =Value of Power (Powerdex Price) =REC Sales (\$0) for 2024		48,967.59 \$248,812 -	81,067.98 \$66,798 -	208,942.44 \$118,681 -	238,091.07 \$112,527 -	304,294.83 \$106,128 -	281,471.40 \$136,024 -	271,983.60 \$261,875 -	262,812.06 \$186,087 -	214,108.02 \$164,523 -	161,819.70 \$141,313 -	52,077.48 ✓ \$25,483 ✓ -	\$0 -
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication		657,426.10 513,030.82 210,485.37 1,380,942.29											
Revenue													
Customer Sales		\$48,968	\$81,068	\$208,942	\$238,091	\$304,295	\$281,471	\$271,984	\$262,812	\$214,108	\$161,820	52,077.48 🗸	-
Market Value Total	\$3,693,887	\$248,812 \$297,780	\$66,798 \$147,866	\$118,681 \$327,623	\$112,527 \$350,618	\$106,128 \$410,423	\$136,024 \$417,495	\$261,875 \$533,859	\$186,087 \$448,899	\$164,523 \$378,631	\$141,313 \$303,133	25,483.00 ✓ 77,560.48	-
	\$ 0,000,001	Ψ201,100	ψ,σσσ	402. ,020	φοσο,σ το	Ψ,.20	ψ,σ	4000,000	ψσ,σσσ	ψο. ο,σο .	ψουσ, του	,	
Expense PPA Purchase		\$39.901	\$66,057	\$170.254	\$194.005	\$247.950	\$229.353	\$221.622	\$214.149	\$174.463	\$131.857	\$42.435 ✓	
Power Supply Rate Credit		\$26,263	\$43,479	\$112,062	\$127,696	\$163,203	\$150,962	\$145,873	\$140,954	\$114,833	\$86,789	\$27,931 ✓	\$0
Interconnection & Integration		\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406 ✓	\$0
Integration		\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	\$9,665	\$9,887	\$8,665	\$7,353	\$5,022✔	\$0
Program Administration (Actual Charges) 02806591		\$0	\$0	\$434	\$228	\$303	\$153	\$104	\$148	\$371	\$45	\$126	
Total	\$3,100,900	\$82,098	\$127,512	\$303,965	\$343,996	\$435,410	\$403,597	\$389,670	\$377,544	\$310,738	\$238,450	\$87,920 ✓	\$0
Net Margin	\$592,987	\$215,682	\$20,354	\$23,658	\$6,622	-\$24,987	\$13,898	\$144,189	\$71,355	\$67,893	\$64,683	-\$10,360 ✓	\$0

Avista			Hourly Data	12/04/2024 16:20 PM
DAY HOUR				
Element Key>	27096	27120	27157	
Short Name>	SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost	
11/30/2024 H12	2		0	
11/30/2024 H13	1		0	
11/30/2024 H14	1		0	
11/30/2024 H15	1		0	
11/30/2024 H16	0		0	
11/30/2024 H17	0		0	
11/30/2024 H18	0		0	
11/30/2024 H19	0		0	
11/30/2024 H20	0		0	
11/30/2024 H21	0		0	
11/30/2024 H22	0		0	
11/30/2024 H23	0		0	
11/30/2024 H24	0		0	
	988	✓	12,848.69	
		Powerdex Accrual	12,634.00 🗸	
			25,482.69✔	Line 54 on WA Monthly tab

2024 WA ERM Report Page 244 of 325 Printed 01/08/2025 at 1:24 PM

Date

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202412 ✓

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 01/08/2025 1:22 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 01/08/2025 1:24 PM

Category: DJ Approved by:

Currency: USD

Explanation:

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

Prepared by Jennifer Hossack

AMY Parsons

Reviewed by

Date

1/8/25

Date

Approved for Entry Corporate Accounting use Only

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 202412

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 01/08/2025 1:22 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 01/08/2025 1:24 PM

Category: DJ Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	. Jur. S.I. Debit		Debit	Credit Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1,827,156.00 ✓	0.00 Current Year ERM (2024)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	1,827,156.00 Current Year ERM Deferral Expense (2024)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	46,856.00 ✓	0.00 Current Year ERM Interest Accrual (2024)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	46,856.00 Current Year ERM Interest Inc (2024)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	1,663,495.00 ✓ Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,663,495.00 v	0.00 Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	32,092.00 ⊀ nterest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	32,092.00✔	0.00 Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	0.00	10,838.00 Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	10,838.00 ✓	0.00 Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	14,705.00✔	0.00 Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	14,705.00 ⊀ nterest Expense on Pending Balance Solar Select
130	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	55,196.00 ✔	0.00 Monthly Interest
140	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	55,196.00 Monthly interest on account 182350
					Totals:	3,650,338.00	3,650,338.00

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

Changes Semiannually on January 1 and July 1

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

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

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June. Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186280

		Balance	Deferral -			Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Sur./(Reb.)	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,825,797		
1/31/2024	15,825,797	(15,825,797)	12,654,999		21,794		12,654,999	12,676,793	12,676,793	0	
2/29/2024	12,654,999		(6,700,154)		32,050		5,954,845	6,008,689	6,008,689	0	
3/31/2024	5,954,845		(3,989,128)		13,641		1,965,717	2,033,202	2,033,202	0	
4/30/2024	1,965,717		(834,369)		5,334		1,131,348	1,204,167	1,204,167	0	
5/31/2024	1,131,348		373,335		4,540		1,504,683	1,582,042	1,582,042	0	
6/30/2024	1,504,683		(844,692)		3,728		659,991	741,078	741,078	0	
7/31/2024	741,078		4,928,192		10,877		5,669,270	5,680,147	5,680,147	0	
8/31/2024	5,669,270		4,814,659		27,410		10,483,929	10,522,216	10,522,216	0	
9/30/2024	10,483,929		173,629		35,874		10,657,558	10,731,719	10,731,719	0	
10/31/2024	10,657,558		781,659		37,495		11,439,217	11,550,873	11,550,873	0	
11/30/2024	11,439,217		1,453,967		41,288		12,893,184	13,046,128	13,046,128	0	
12/31/2024	12,893,184		1,827,156	V	46,856	✓	14,720,340	14,920,140	13,046,128	(1,874,012.00)	

1,827,156 46,856

Entry:			
	Debit	Credit	
557280 ED WA		1,82	7,156 ✓ Deferred Power Supply Expense
186280 ED WA	1,827,	156 ✔	Regulatory Asset ERM Deferred Current Year
419600 ED WA		4	6,856 ✓Interest Income Energy Deferrals
186280 ED WA	46,	856 ✔	Regulatory Asset ERM Deferred Current Year
			-

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 182352

Use new FIT rate from Kaylene

		Balance				Interest	End Balance				
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0	
2/29/2024	23,775,948		(1,572,914)		79,185		22,203,034	22,367,045	22,367,045	0	
3/31/2024	22,203,034		(1,433,119)		74,008		20,769,915	21,007,934	21,007,934	0	
4/30/2024	20,769,915		(1,347,417)		69,219		19,422,498	19,729,736	19,729,736	0	
5/31/2024	19,422,498		(1,204,913)		64,824		18,217,585	18,589,647	18,589,647	0	
6/30/2024	18,217,585		(1,217,891)		60,651		16,999,694	17,432,407	17,432,407	0	
7/31/2024	, . , .		(1,427,276)		56,738		16,005,131	16,061,869	16,061,869	0	
8/31/2024	-,, -		(1,563,934)		51,663		14,441,197	14,549,598	14,549,598	0	
9/30/2024	14,441,197		(1,491,622)		46,478		12,949,575	13,104,454	13,104,454	0	
10/31/2024	12,949,575		(1,304,073)		41,734		11,645,502	11,842,115	11,842,115	0	
11/30/2024	11,645,502		(1,357,415)		37,218		10,288,087	10,521,918	10,521,918	0	
12/31/2024	10,288,087		R-02 (1,663,495)	✓	32,092	✓	8,624,592	8,890,515	10,521,918	1,631,403.00	

(1,663,495)

32,092

Entry:		
	Debit	Credit

182352 ED WA 1,663,495 ✓WA ERM Deferral-Approved for Rebate

557290 ED WA 1,663,495 **✓** WA ERM Amortization

419600 ED WA 32,092 ✓Interest Income Energy Deferrals

182352 ED WA 32,092 ✓ WA ERM Deferral-Approved for Rebate

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 186295

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0	
2/29/2024	(3,880,816)		(20,354)		(13,402)		(3,901,170)	(3,927,568)	(3,927,568)	0	
3/31/2024	(3,901,170)		(23,658)		(13,478)		(3,924,828)	(3,964,704)	(3,964,704)	0	
4/30/2024	(3,924,828)		(6,622)		(13,530)		(3,931,450)	(3,984,856)	(3,984,856)	0	
5/31/2024	(3,931,450)		24,987		(13,498)		(3,906,463)	(3,973,367)	(3,973,367)	0	
6/30/2024	(3,906,463)		(13,898)		(13,479)		(3,920,361)	(4,000,744)	(4,000,744)	0	
7/31/2024	(4,000,744)		(144,189)		(13,822)		(4,144,933)	(4,158,755)	(4,158,755)	0	
8/31/2024	(4,144,933)		(71,355)		(14,188)		(4,216,288)	(4,244,298)	(4,244,298)	0	
9/30/2024	(4,216,288)		(67,893)		(14,424)		(4,284,181)	(4,326,615)	(4,326,615)	0	
10/31/2024	(4,284,181)		(64,683)		(14,649)		(4,348,864)	(4,405,947)	(4,405,947)	0	
11/30/2024	(4,348,864)		10,360		(14,741)		(4,338,504)	(4,410,328)	(4,410,328)	0	
12/31/2024	(4,338,504)		R-03 10,838		(14,705)	✓	(4,327,666)	(4,414,195)	(4,410,328)	3,867.00	

10,838 (14,705)

Entry:			
	Debit	Credit	
557175 ED WA			10,838 ✓ Solar Select Deferral
186295 ED WA		10,838 ✔	Reg Asset ERM Solar Select
431600 ED WA		14,705 ✓	Interest Expense on Pending Balance
186295 ED WA			14,705 ✓Interest Expense on Pending Balance

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.34444%
Jul-Dec Interest Rate	0.33937%

Account 182350

		Balance				Interest	End Balance	Balance with			
Month Ending	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0		0		0		0	0	0	0	
2/29/2024	0		0		0		0	0	0	0	
3/31/2024	0		0		0		0	0	0	0	
4/30/2024	0		0		0		0	0	0	0	
5/31/2024	0		0		0		0	0	0	0	
6/30/2024	0		0		0		0	0	0	0	
7/31/2024			0		0		0	0	0	0	
8/31/2024			0		0		0	0	0	0	
9/30/2024	0	16,264,266	0		54,824		16,264,266	16,319,090	16,319,090	0	Docket UE-030751 Order 01
10/31/2024	16,264,266		0		55,196		16,264,266	16,374,286	16,374,286	0	
11/30/2024	16,264,266		0		55,196		16,264,266	16,429,482	16,429,482	0	
12/31/2024	16,264,266		0		55,196		16,264,266	16,484,678	16,429,482	(55,196.00)	

55,196

Entry:

Debit

Credit

419600 ED WA

55,196 Interest Income on Account 182350

182350 ED WA 55,196**✓** Monthly Interest

Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

Part	No.														
2 15 15 15 15 15 15 15	INO.	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
3 st 2 c	1	555 Purchased Power	\$233,169,193	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$18,139,419	\$16,150,805	\$15,043,355
4 STOT Files 4 STOT Files 5 487 Transmisson Romovase (28,005,007 1) 5 486 Transmisson Romovase (28,005,007 1) 5 486 Transmisson Romovase (28,005,007 1) 5 487 Transmisson Romovase (28,005,007 1) 5 487 Transmisson Romovase (28,005,007 1) 5 45 Transmisson Romovase (28,005,007 1) 5 45 Transmisson Romovase (28,005,007 1) 5 45 Transmisson Romovase (28,005,007 1) 5 47 Stor Romovase (28,005,007 1) 5 48 Stor R	2	447 Sale for Resale	(\$229,577,209)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	(\$13,264,153)	(\$21,742,218)	(\$16,458,393)	(\$14,517,331)	(\$14,588,182)
8 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3	501 Thermal Fuel	\$40,244,944	\$4,419,464	\$4,123,045	\$3,817,132	\$3,057,279	\$733,455	\$1,114,678	\$3,353,469	\$3,973,429	\$4,211,263	\$4,013,855	\$3,724,975	\$3,702,900
Beach September Septembe	4	547 CT Fuel	\$111,227,169	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$7,985,983	\$6,729,712	\$9,740,078	\$12,068,628
A Migrated Price \$130,000 \$1	5	456 Transmission Revenue	(\$39,593,578)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	(\$2,950,571)	(\$3,157,406)	(\$3,361,509)	(\$3,357,968)
Authorities	6	565 Transmission Expense	\$22,557,222	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$1,780,711	\$2,773,036	\$2,197,137	\$2,227,626
AUTHORIZED NET EXPENSE-SYSTEM 1 5190 Add-405 5 5190 Park-Marcel Power 5 1910 Add-206 5 1910 Add-206 5 1910 Park-Marcel Power	7	557 Broker Fees	\$732,902	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$29,942	\$234,558	\$56,782	\$32,831
9 55 Purchassed Flower	8	Adjusted Actual Net Expense	\$138,760,643	\$45,091,909	\$4,257,175	\$4,328,136	\$4,623,672	\$4,621,006	\$1,189,200	\$10,242,649	\$16,232,766	\$6,779,222	\$12,274,781	\$13,990,937	\$15,129,190 Y
9 55 Purchassed Flower															
1.0 1.0		AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
11 50 Thermal Fuel	9	555 Purchased Power	\$119,846,405	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
12 57 CT Fuel 1310,079,272 131,985,675 1 510,008,695 590,7011 92,007,595 (22,573,43) (22,000,585	10	447 Sale for Resale	(\$135,113,308)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
13 450 Transmission Forentine \$312,00,344 \$32,180,051 \$42,470,459 \$62,247,659 \$62,247,	11	501 Thermal Fuel	\$33,085,298	\$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
14 SS Tramsmissin Expense	12	547 CT Fuel	\$109,079,221	\$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
15 55 Florker Fees - Other Expenses	13	456 Transmission Revenue	(\$31,206,344)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
16 56 Oher Revenue 16 300 128 159 159 159 159 159 150	14	565 Transmission Expense	\$17,856,900	\$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	\$602,328	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
Authorized Net Expense \$107,842,374 \$15,389,565 \$16,824,174 \$13,025,869 \$7,353,377 \$4,103,436 \$4,196,953 \$(2,178,939)\$ \$7,951,735 \$5,384,760 \$10,672,809 \$13,001,452 \$12,157,183 \$0.000,000 \$10,000,000 \$10,0	16	456 Other Revenue	(\$6,308,126)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
Actual - Authorized Net Expense \$30,918,269 \$29,702,344 \$12,566,999 \$8,697,733 \$12,27,005 \$517,570 \$3,007,753 \$12,421,588 \$8,281,031 \$1,414,462 \$1,601,972 \$989,465 \$2,902,007	17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Resource Optimization - Subtotal S8,748,190 S3,021,411 S1,851,473 S228,377 S151,774 S406,169 S329,822 (\$86,401) S145,222 (\$53,125) (\$65,882) S2,161,273 \$658,077 S1,401,401,401,400,000 to S10M S145,024 S10,000,000 S1,000,000 S1,	18	Authorized Net Expense	\$107,842,374	\$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
21 Adjusted Net Expense \$39,666,459 \$32,723,755 \$(\$10,715,526) \$(\$8,469,356) \$(\$2,577,931) \$923,739 \$(\$2,677,931) \$12,335,167 \$8,426,253 \$1,361,337 \$1,536,090 \$3,150,758 \$3,650,084 \$1,220 \$1,	19	Actual - Authorized Net Expense	\$30,918,269	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$2,729,705)	\$517,570	(\$3,007,753)	\$12,421,588	\$8,281,031	\$1,414,462	\$1,601,972	\$989,485	\$2,992,007
21 Adjusted Net Expense \$39,666,459 \$32,723,755 \$(\$10,715,526) \$(\$8,469,356) \$(\$2,577,931) \$923,739 \$(\$2,677,931) \$12,335,167 \$8,426,253 \$1,361,337 \$1,536,090 \$3,150,758 \$3,650,084 \$1,220 \$1,	20	Resource Optimization - Subtotal	\$8.748.190	\$3.021.411	\$1.851.473	\$228.377	\$151.774	\$406.169	\$329.822	(\$86.401)	\$145.222	(\$53.125)	(\$65.882)	\$2.161.273	\$658.077 ✓
22 Washington Allocation 65.54% 65.54		•													
Washington Share S21,447,149 (\$7,022,956) (\$5,550,816) (\$1,689,576) \$605,419 (\$1,755,116) \$8,084,482 \$5,522,566 \$892,220 \$1,006,753 \$2,065,007 \$2,392,265 \$2,007 \$2,007		·	400,000,000						<u> </u>						
24 Washington 100% Activity (Peak Cust Rebal \$295 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0															\$2,392,265 ✓
WA Retail Revenue Adjustment (\$3,065,189) (\$719,372) (\$421,660) \$199,089 \$20,837 \$141,251 \$65,732 (\$528,841) (\$173,102) (\$699,299) (\$138,243) (\$449,489) Robatic (\$362,092) (\$138,243) (\$449,489) Robatic (\$362,092) (\$138,243) (\$449,489) Robatic (\$449,489) Robati	24	Washington 100% Activity (Peak Cust Rebat	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$1	\$0
Regardary (r) Substanting (r) Neuroland (r)	=:														
28 Cumulative Balance \$20,727,777 \$13,283,161 \$7,931,434 \$6,262,695 \$7,009,365 \$5,319,981 \$12,875,759 \$18,225,380 \$18,418,301 \$19,286,811 \$20,902,330 \$22,932,503 \$10,000,000 and up \$90% \$90% \$10,727,777 \$3,283,161 \$0 \$0 \$0 \$0 \$0 \$2,875,759 \$8,225,380 \$8,418,301 \$9,286,811 \$10,902,330 \$12,932,503 \$10,000,000 to \$10M \$50% 75% \$6,000,000 \$6,0	25	(+) Surcharge (-) Rebate	(\$3,065,189)	(\$719,372)	(\$421,000)	\$199,089	\$20,837	\$141,251	\$05,732	(\$528,841)	(\$173,102)	(\$699,299)	(\$138,243)	(\$449,489)	-04 (\$362,092)
input 10,000,000 and up 90% 90% \$10,727,777 \$3,283,161 \$0 \$0 \$0 \$0 \$0 \$2,875,759 \$8,225,380 \$8,418,301 \$9,286,811 \$10,902,330 \$12,932,503 \$10,000 \$4,000,000 to \$10M \$50% 75% \$6,000,000 \$6	26	Net Power Cost (+) Surcharge (-) Rebate	\$22,932,503	\$20,727,777	(\$7,444,616)	(\$5,351,727)	(\$1,668,739)	\$746,670	(\$1,689,384)	\$7,555,778	\$5,349,621	\$192,921	\$868,510	\$1,615,519	\$2,030,173 🗸
input 4,000,000 to \$10M 50% 75% \$6,000,000 \$	28	Cumulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	\$6,262,695	\$7,009,365	\$5,319,981	\$12,875,759	\$18,225,380	\$18,418,301	\$19,286,811	\$20,902,330	\$22,932,503 🗸
input 4,000,000 to \$10M 50% 75% \$6,000,000 \$															
input 0 to \$4M	input	10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	\$0	\$2,875,759	\$8,225,380	\$8,418,301	\$9,286,811	\$10,902,330	\$12,932,503 Y
check #-should be zero S R \$0 <td>input</td> <td>4,000,000 to \$10M</td> <td>50% 75%</td> <td>\$6,000,000</td> <td>\$6,000,000</td> <td>\$3,931,434</td> <td>\$2,262,695</td> <td>\$3,009,365</td> <td>\$1,319,981</td> <td>\$6,000,000</td> <td>\$6,000,000</td> <td>\$6,000,000</td> <td>\$6,000,000</td> <td>\$6,000,000</td> <td>\$6,000,000 🗸</td>	input	4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	\$2,262,695	\$3,009,365	\$1,319,981	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000 🗸
Deferral Amount, Cumulative (Customer) \$12,654,999 \$5,954,845 \$1,965,717 \$1,131,348 \$1,504,683 \$659,991 \$5,588,183 \$10,402,842 \$10,576,471 \$11,358,130 \$12,812,097 \$14,639,253 \$1,065,717 \$1,131,348 \$1,504,683 \$659,991 \$5,588,183 \$10,402,842 \$10,576,471 \$11,358,130 \$12,812,097 \$14,639,253 \$1,065,717 \$1,131,348 \$1,504,683 \$659,991 \$1,065,717 \$1,131,348 \$1,504,683 \$10,402,842 \$10,576,471 \$11,358,130 \$12,812,097 \$14,639,253 \$1,065,717 \$1,131,348 \$1,504,683 \$1,0402,842 \$10,576,471 \$11,358,130 \$12,812,097 \$14,639,253 \$1,065,717 \$	input	0 to \$4M	0% 0%	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000 🗸
Deferral Amount, Monthly Entry \$12,654,999 (\$6,700,154) (\$3,989,128) (\$834,369) \$373,335 (\$844,692) \$4,928,192 \$4,814,659 \$173,629 \$781,659 \$1,453,967 R-01 \$1,827,156 \$1,453,967 R-01 \$1,453,		check #-should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 557280 Entry; (+) Rebate, (-) Surcharge (\$14,639,253) (\$12,654,999) \$6,700,154 \$3,989,128 \$834,369 (\$373,335) \$844,692 (\$4,928,192) (\$4,814,659) (\$173,629) (\$781,659) (\$1,453,967) (\$1,453,967) (\$1,453,967) (\$1,827,156) (\$1,927,156) (\$	Defer	ral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683	\$659,991	\$5,588,183	\$10,402,842	\$10,576,471	\$11,358,130	\$12,812,097	\$14,639,253 ✓
Acct 557280 Entry; (+) Rebate, (-) Surcharge (\$14,639,253) (\$12,654,999) \$6,700,154 \$3,989,128 \$834,369 (\$373,335) \$844,692 (\$4,928,192) (\$4,814,659) (\$173,629) (\$781,659) (\$1,453,967) (\$1,453,967) (\$1,453,967) (\$1,827,156) (\$1,927,156) (\$	Defer	ral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	\$4,928,192	\$4,814,659	\$173,629	\$781,659	\$1,453,967	\$1,827,156 ✓
	Acct	557280 Entry; (+) Rebate, (-) Surcharge	(\$14,639,253)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369	(\$373,335)	\$844,692	(\$4,928,192)	(\$4,814,659)	(\$173,629)	(\$781,659)		
				\$8,072,778	\$7,328,316	\$5,965,717	\$5,131,347	\$5,504,682	\$4,659,990	\$7,287,576	\$7,822,538	\$7,841,830	\$7,928,681	\$8,090,233	\$8,293,250

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

Line			TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug 24	Con 24	Oct-24	Nov-24	Dec-24
<u>No.</u>	555 PURCHASED POWER	_	IUIAL	Jan-24	Feb-24	Mar-24	Apr-24	Way-24	Jun-24	Jui-24	Aug-24	Sep-24	OC1-24	NOV-24	Dec-24
1	Short-Term Purchases		\$79,505,418	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$1,809,784	\$2,231,903	\$5,692,767	\$6,421,219	\$4,865,126	\$5,061,425	\$2,576,925	\$1,543,316
2	Chelan County PUD (Rocky Reach Slice)		\$16,085,556	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463
3	Chelan County PUD (Rocky Reach Slice)		\$21,068,640	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720
4	Douglas County PUD (Wells Settlement)		\$526,614	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$48,871	\$122,912	\$111,854	\$25,741	\$27,271	\$40,611	\$20,301
5	Douglas County PUD (Wells)		\$1,024,044	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337
6	Grant County PUD (Priest Rapids/Wanapum)		\$34,422,621	\$2,880,764	\$2,880,764	\$3,027,311	\$2,587,670	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764
7	Bonneville Power Admin. (WNP-3) ¹		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 9	Inland Power & Light - Deer Lake Small Power		\$11,541 \$1,216,203	\$984 \$112,666	\$1,316 \$173,430	\$1,177 \$147,496	\$994 \$148,946	\$771 \$130,873	\$959 \$126,790	\$869 \$103,647	\$959 \$28,537	\$835 \$29,060	\$762 \$46,298	\$994 \$79,181	\$921 \$89,279
10	Clearwater Wind III, LLC		\$4,626,157	\$112,000	\$173,430	\$147,490	\$140,940	\$130,673	\$120,790	\$179,212	\$678,327	\$892,601	\$885,039	\$952,748	\$1,038,230
11	City of Spokane-Upriver		\$2,477,413	\$219.393	\$512,016	\$436.164	\$393,756	\$276,154	\$150,662	\$3.811	\$0	\$176	\$31.719	\$185.388	\$268.174
12	City of Spokane - Waste-to-Energy		\$6,384,628	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$624,247	\$616,798	\$542,465	\$570,021	\$448,391	\$622,632
13	East, South, Quincy Columbia Basin Irrigation Dist		\$875,747	\$0	\$0	\$0	\$95,837	\$158,391	\$176,738	\$172,637	\$182,005	\$52,667	\$37,472	\$0	\$0
14	Rathdrum Power, LLC (Lancaster PPA)		\$28,940,609	\$2,591,265	\$2,669,858	\$2,580,604	\$2,171,062	\$2,153,837	\$2,386,042	\$2,490,014	\$2,546,830	\$2,519,982	\$2,154,420	\$2,286,528	\$2,390,167
15	Palouse Wind		\$22,042,388	\$1,909,342	\$1,905,419	\$1,925,508	\$2,267,563	\$2,248,489	\$1,729,961	\$1,134,661	\$1,243,494	\$1,475,364	\$1,933,895	\$2,278,656	\$1,990,036
16	Rattlesnake Flat, LLC		\$12,552,814	\$748,437	\$1,026,933	\$1,138,070	\$1,337,067	\$1,425,625	\$1,110,347	\$799,827	\$982,285	\$903,041	\$1,084,312	\$1,130,035	\$866,835
17	WPM Ancillary Services		\$1,162,363	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$82,779	\$87,478	\$92,672
18	Non-Mon. Accruals		\$246,437	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$161,722	\$21,586	\$58,508
19	Total 555 Purchased Power		\$233,169,193	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$18,139,419	\$16,150,805	\$15,043,355
	(1) Effective November, 2008, WNP-3 purchase exp 555 PURCHASED POWER	ense h	as been adjuste	d to reflect the m	id-point price, ¡	oer Settlement A	Agreement, Cau	se No. U-86-99							
		5000	\$215,086,593	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$14,264,289	\$14,251,678	\$16,498,126	\$15,523,043	\$16,550,978	\$16,494,723	\$15,368,826	\$14,644,272
		5030	\$0	\$40,020,019	\$13,000,073	\$14,440,142	\$13,900,024	\$14,204,209	\$14,231,078	\$10,490,120	\$13,323,043	\$10,550,976	\$10,494,723	\$13,300,620	\$0
		5200	\$2,561,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,380,536	\$0	\$0	\$181,309	\$0
		5312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55	5313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55	5380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		5550	\$246,437	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$161,722	\$21,586	\$58,508
		5700	\$4,537,635	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$330,236	\$283,625	\$362,448	\$251,717	\$177,080	\$50,481
		5710	\$1,162,363	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$82,779	\$87,478	\$92,672
	55	5740	\$9,669,124 (\$94,804)	\$3,819,340 (\$3,528)	\$381,186 (\$5,570)	\$1,136,591 (\$8,809)	\$428,001 (\$9,661)	\$445,030 (\$11,548)	\$51,755 (\$10,723)	\$568,191 (\$9,665)	\$697,275 (\$9,887)	\$464,581 (\$8,665)	\$1,155,831 (\$7,353)	\$319,548 (\$5,022)	\$201,795 (\$4,373) ✓
	WNP3 Mid I	oint	\$0	(ψ3,320)	(ψυ,υτο)	(ψ0,003)	(\$3,001)	(\$11,540)	(ψ10,723)	(ψ3,003)	(\$3,007)	(ψ0,003)	(ψτ,555)	(ψ3,022)	(ψτ,575)
			\$233,169,193	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$18,139,419	\$16,150,805	\$15,043,355
			Check	(\$0.70)	(\$1.15)	\$0.12	\$0.15	\$0.37	(\$0.29)	\$0.44	(\$0.55)	(\$0.72)	(\$0.86)	(\$0.03)	(\$0.23) ✓
	447 SALES FOR RESALE														
20	Short-Term Sales	((\$185,273,948)	(\$24,625,315)	(\$23,938,296)	(\$23,259,656)	(\$12,977,271)	(\$9,630,866)	(\$13,284,165)	(\$12,690,647)	(\$9,765,233)	(\$18,104,010)	(\$13,418,780)	(\$11,931,599)	(\$11,648,110)
21	Nichols Pumping Index Sale	,	(\$2,780,258)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	(\$71,388)	(\$265,164)	(\$181,090)	(\$203,336)	(\$211,355)	(\$149,025)	(\$176,726)
22	Sovereign Power/Kaiser Load Following		(\$89,205)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	(\$13,209)	(\$12,462)	(\$12,341)	\$0	\$0	\$0	\$0	\$0
23	Pend Oreille DES		(\$495,806)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	(\$49,178)	(\$47,543)	(\$32,392)	(\$26,049)	(\$23,966)	(\$38,188)	(\$39,982)	(\$43,123)
24	Merchant Ancillary Services		(\$40,937,992)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	(\$2,790,070)	(\$2,396,725)	(\$2,720,223)
25	Total 447 Sales for Resale	(\$229,577,209)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	(\$13,264,153)	(\$21,742,218)	(\$16,458,393)	(\$14,517,331)	(\$14,588,182)
	447 SALES FOR RESALE														
		7000 ((\$123,814,793)	(\$24,238,221)	(\$18,024,859)	(\$16,399,958)	(\$8,420,965)	(\$5,414,026)	(\$8,857,965)	(\$8,718,336)	(\$4,927,661)	(\$13,075,935)	(\$7,247,571)	(\$3,532,776)	(\$4,956,520)
	Solar Select Generation Priced at Powerdex		\$1,583,799	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$141,313	\$25,483	\$15,548
	44	7100	(\$25,188,640)	\$9,312,840	(\$3,384,888)	(\$4,368,263)	(\$2,355,184)	(\$2,010,208)	(\$3,183,520)	(\$1,399,164)	(\$2,332,812)	(\$2,875,080)	(\$3,247,726)	(\$5,670,411)	(\$3,674,224)
			(\$31,224,615)	(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	(\$1,635,892)	(\$725,250)	(\$2,111,168)	(\$1,905,733)	(\$1,839,795)	(\$2,483,329)	(\$1,856,468)	(\$2,192,660)
		7700	(\$3,041,536)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	(\$268,454)	(\$393,084)	(\$302,741)	(\$396,382)	(\$368,736)	(\$298,530)	(\$88,650)
	44	7710	(\$1,162,363)	(\$214,330)	(\$26,059) (\$2,374,345)	(\$99,612) (\$3,408,496)	(\$85,625)	(\$84,711)	(\$83,006)	(\$110,083)	(\$105,722)	(\$90,286)	(\$82,779)	(\$87,478)	(\$92,672)
			(# 40 007 000°				(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	(\$2,790,070)	(\$2,396,725)	(\$2,720,223)
	44	7720	(\$40,937,992)	(\$8,256,466)					(¢422 207\	(\$520 EQ4)	(\$E\$2 700\	(¢240 2E7\	(\$370 40E)	(\$700.400)	(¢Q7Q 704\
	44		(\$5,791,069)	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$709,754)	(\$433,387)	(\$530,584) \$0	(\$583,790) \$0	(\$218,357) \$0	(\$379,495) \$0	(\$700,426)	(\$878,781) \$0
	44	7720 7740	(\$5,791,069) \$0	(\$493,846) \$0	\$1,907 \$0	(\$290,411)	(\$574,145) -	(\$709,754)		\$0	\$0	\$0	\$0	\$0	\$0
	44	7720 7740	(\$5,791,069)	(\$493,846)	\$1,907				(\$433,387) - (\$17,187,526) \$0.12						
	44 44 501 FUEL-DOLLARS	7720 7740	(\$5,791,069) \$0 (\$229,577,209) Check	(\$493,846) \$0 (\$33,943,259) (\$0.37)	\$1,907 \$0 (\$26,569,719) \$0.41	(\$290,411) - (\$26,892,327) \$0.70	(\$574,145) - (\$16,036,987) \$0.26	(\$709,754) - (\$12,103,135) \$0.93	(\$17,187,526) \$0.12	\$0 (\$16,273,979) (\$0.93)	\$0 (\$13,264,153) \$0.65	\$0 (\$21,742,218) (\$0.40)	\$0 (\$16,458,393) (\$0.46)	\$0 (\$14,517,331) (\$0.34)	\$0 (\$14,588,182) (\$0.71) ✓
26	44 44 501 FUEL-DOLLARS Kettle Falls Wood-501110	7720 7740	(\$5,791,069) \$0 \$229,577,209) Check \$9,560,527	(\$493,846) \$0 (\$33,943,259) (\$0.37) \$1,116,200	\$1,907 \$0 (\$26,569,719) \$0.41 \$1,058,507	(\$290,411) - (\$26,892,327) \$0.70 \$1,137,831	(\$574,145) (\$16,036,987) \$0.26	(\$709,754) (\$12,103,135) \$0.93 \$19,515	(\$17,187,526) \$0.12 \$154,186	\$0 (\$16,273,979) (\$0.93) \$678,858	\$0 (\$13,264,153) \$0.65 \$939,386	\$0 (\$21,742,218) (\$0.40) \$918,402	\$0 (\$16,458,393) (\$0.46) \$854,818	\$0 (\$14,517,331) (\$0.34) \$1,033,184	\$0 (\$14,588,182) (\$0.71) ✓
27	501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120	7720 7740	(\$5,791,069) \$0 (\$229,577,209) Check \$9,560,527 \$15,252	(\$493,846) \$0 (\$33,943,259) (\$0.37) \$1,116,200 \$2,321	\$1,907 \$0 (\$26,569,719) \$0.41 \$1,058,507 (\$200)	(\$290,411) - (\$26,892,327) \$0.70 \$1,137,831 \$996	(\$574,145) 	(\$709,754) - (\$12,103,135) \$0.93 \$19,515 (\$413)	(\$17,187,526) \$0.12 \$154,186 \$2,592	\$0 (\$16,273,979) (\$0.93) \$678,858 \$1,252	\$0 (\$13,264,153) \$0.65 \$939,386 \$551	\$0 (\$21,742,218) (\$0.40) \$918,402 \$1,165	\$0 (\$16,458,393) (\$0.46) \$854,818 \$893	\$0 (\$14,517,331) (\$0.34) \$1,033,184 \$4,552	\$0 (\$14,588,182) (\$0.71) ✓ \$978,565 \$4,214
	44 44 501 FUEL-DOLLARS Kettle Falls Wood-501110	7720 7740	(\$5,791,069) \$0 \$229,577,209) Check \$9,560,527	(\$493,846) \$0 (\$33,943,259) (\$0.37) \$1,116,200	\$1,907 \$0 (\$26,569,719) \$0.41 \$1,058,507	(\$290,411) - (\$26,892,327) \$0.70 \$1,137,831	(\$574,145) (\$16,036,987) \$0.26	(\$709,754) (\$12,103,135) \$0.93 \$19,515	(\$17,187,526) \$0.12 \$154,186	\$0 (\$16,273,979) (\$0.93) \$678,858	\$0 (\$13,264,153) \$0.65 \$939,386	\$0 (\$21,742,218) (\$0.40) \$918,402	\$0 (\$16,458,393) (\$0.46) \$854,818	\$0 (\$14,517,331) (\$0.34) \$1,033,184	\$0 (\$14,588,182) (\$0.71) ✓

2024 WA ID Actual Deferrals.xlsx - 1/8/2025

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

												Pi	age 252 of 3	325
Line		TOTAL	lam 24	Fab 04	Man 24	A 2.4	Mari 24	lum 04	1 24	A 24	C 24	0-4.24	Nov. 24	Dec 24
No.		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	501 FUEL-TONS	470.040	50.040	55 500	04.500	00.004		7 700	00.457	44.040	44.045	10.007	10.111	10.771
31		479,313	56,818	55,520	61,523	36,821	-	7,798	33,157	44,842	44,045	40,607	49,411	48,771
32	Colstrip	866,030	93,761	84,341	74,993	66,458	16,045	24,738	70,656	84,785	91,424	86,576	74,628	97,625
	501 FUEL-COST PER TON													
33		wood	\$19.65	\$19.07	\$18.49	\$18.23		\$19.77	\$20.47	\$20.95	\$20.85	\$21.05	\$20.91	\$20.06
34	Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92	\$42.74	\$35.72	\$37.00	\$35.30	\$35.83	\$36.47	\$35.37	\$27.60
	547 FUEL													
35		\$32,643	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$9,425	\$2,694	\$227	\$2,410	\$3,646	\$3,497
36		\$2,305,827	\$479,532	\$253,038	\$110,486	\$234,363	\$128,757	\$142,934	\$205,497	\$218,381	\$265,762	\$269,077	(\$956)	(\$1,044)
37		\$1,163,161	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$52,663	\$93,859	\$96,998	\$108,014	\$42,820	(\$7,507)	(\$7,094)
38		\$46,812,209	\$8,048,513	\$4,653,024	\$4,685,448	\$2,806,101	\$2,114,688	\$2,138,717	\$3,143,107	\$3,091,117	\$3,042,307	\$3,325,851	\$3,984,812	\$5,778,524
39	Lancaster-547312	\$33,185,279	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$492,545	\$1,656,682	\$2,202,226	\$2,518,414	\$2,462,868	\$686,356	\$2,904,492	\$4,988,284
40	Rathdrum CT-547310	\$27,728,050	\$6,085,506	\$3,519,798	\$4,193,050	\$1,386,390	\$138,853	\$38,590	\$1,833,732	\$1,860,076	\$2,106,805	\$2,403,198	\$2,855,591	\$1,306,461
41	Total 547 Fuel Expense	\$111,227,169	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$7,985,983	\$6,729,712	\$9,740,078	\$12,068,628
			•	•			•							
42	TOTAL NET EXPENSE	\$155,064,097	\$46,644,584	\$5,813,166	\$5,914,625	\$6,510,985	\$6,375,847	\$2,564,955	\$12,076,807	\$17,494,167	\$7,919,140	\$12,424,593	\$15,098,527	\$16,226,701
			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
	456 TRANSMISSION REVENUE	(000 =======	(00 75	/AO OG : ::	(00.04	(00.00====:	(00.00====:	(00 = (= == :	(00.46===:	(40.00::	(00.40	(00.055 :5:	(00.05	/AO 077:
43		(\$33,738,768)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	(\$3,080,552)	(\$2,925,700)	(\$2,549,291)	(\$3,122,661)	(\$2,681,637)	(\$2,409,360)	(\$2,680,467)	(\$2,886,800)	(\$2,873,753)
45 46		(\$924,000) (\$63,360)	(\$77,000) \$0	(\$77,000) \$0	(\$77,000) \$0	(\$77,000) \$0	(\$77,000) \$0	(\$77,000) \$0	(\$77,000) \$0	(\$77,000) \$0	(\$77,000) (\$63,360)	(\$77,000) \$0	(\$77,000) \$0	(\$77,000) \$0
40		(\$1,657,099)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	(\$148,500)	(\$82,188)	(\$132,830)	(\$139,102)	(\$145,697)	(\$138,768)	(\$143,080)
48		(\$1,162,363)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,682)	(\$109,407)	(\$105,722)	(\$90,286)	(\$82,779)	(\$87,478)	(\$92,672)
49		(\$120,756)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)
50	456700 ED WA - Low Voltage	(\$147,704)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)
51	456705 ED AN - Low Voltage	(\$1,779,528)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)
52	Total 456 Transmission Revenue	(\$39,593,578)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	(\$2,950,571)	(\$3,157,406)	(\$3,361,509)	(\$3,357,968)
	565 TRANSMISSION EXPENSE													
53		\$22,498,467	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$1,606,874	\$1,573,930	\$1,671,582	\$1,843,798	\$1,776,175	\$2,768,500	\$2,189,719	\$2,221,649
54		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	565710 ED AN	\$58,755	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$7,418	\$5,977
56	Total 565 Transmission Expense	\$22,557,222	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$1,780,711	\$2,773,036	\$2,197,137	\$2,227,626
	557 Broker & Related Fees	*****	***	***	454.000		***	405 450	****	***	***	001 717	201.057	***
57		\$313,467	\$10,811	\$26,620	\$54,260	\$11,444	\$34,261	\$35,459	\$26,133	\$22,558	\$22,821	\$21,747	\$24,957	\$22,396
58 59		\$0 \$244,014	\$0 \$2,234	\$0 \$26,427	\$0 \$2,938	\$0 (\$3,211)	\$0 \$4,757	\$0 \$35,493	\$0 \$21,947	\$0 \$31,483	\$0 \$3,208	\$0 \$84,388	\$0 \$27,942	\$0 \$6,408
60		\$125,750	\$2,234 \$0	\$20,427	\$2,936 \$0	(\$3,211) \$0	\$4,757 \$0	\$35,493 \$0	\$21,947 \$0	\$31,463 \$0	\$3,206 \$0	\$125,750	\$27,942 \$0	\$0,406 \$0
61	557018 ED AN	\$49,671	\$3,897	\$3,782	\$4,152	\$4,838	\$4,504	\$4,763	\$4,363	\$4,876	\$3,913	\$2,673	\$3,883	\$4,027
62	Total 557 ED AN Broker & Related Fees	\$732,902	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$29,942	\$234,558	\$56,782	\$32,831
02		***-,**-	7.0,0.	7,	70.,000	4 ,	7 - 0,0 = =	7.0,	7,	7,	¥==,= :=	7,	***,**=	**-,***
	Other Purchases and Sales													
63	•	\$27,364,237	\$3,443,708	\$1,863,528	\$6,289,480	\$1,005,518	\$1,215,688	\$1,636,560	\$1,313,168	\$1,478,545	\$1,545,855	\$1,844,581	\$1,968,270	\$3,759,336
64	•	(\$22,060,509)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	(\$638,272)	\$322,107	(\$242,765)	(\$2,013,128)	(\$2,980,307)	(\$1,767,089)	(\$583,893)	(\$977,973)	(\$3,093,913)
65		\$2,756,332	\$774,329	\$135,850	\$250,651	\$22,275	\$3,323	\$17,152	\$72,995	\$4,030	\$15,141	\$440,436	\$1,006,175	\$13,975
66 67	Gas Bookouts-557711 Intraco Thermal Gas-557730	(\$2,756,332) \$15,305,952	(\$774,329) \$2,611,710	(\$135,850) \$692,998	(\$250,651) \$572,887	(\$22,275) \$357,941	(\$3,323) \$348,228	(\$17,152) \$664,048	(\$72,995) \$2,132,566	(\$4,030) \$2,136,435	(\$15,141) \$1,668,723	(\$440,436) \$1,976,845	(\$1,006,175) \$1,140,554	(\$13,975) \$1,003,017
68		\$15,305,952	\$2,611,710 \$550,289	\$1,334,906	\$25,769	\$357,941 \$14,250	(\$46,965)	(\$274,650)	(\$24,955)	\$2,130,435 \$104,005	(\$98,250)	(\$135,858)	\$1,140,554 \$466,643	\$267,739
69	•	(\$12,842,192)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	(\$858,027)	(\$1,133,339)	(\$1,217,290)	(\$443,584)	(\$1,308,462)	(\$2,734,838)	(\$1,143,683)	(\$1,030,146)
	Other Elec Rev - Extraction Plant Cr - 456018	(\$504,705)	(\$33,455)	(\$32,864)	(\$42,325)	(\$52,680)	(\$43,265)	(\$43,437)	(\$39,290)	(\$54,568)	(\$51,960)	(\$24,966)	(\$41,063)	(\$44,832)
	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Intraco Thermal Gas-456730	(\$4,409,060)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	(\$264,873)	(\$95,416)	(\$85,717)	(\$407,840)	(\$305,316)	(\$172,279)
73		\$1,306,466	\$525,541	\$13,490	\$22,292	\$11,247	\$3,699	\$23,454	\$9,223	\$0	\$22,519	\$299,256	\$375,745	\$0
	Fuel Bookouts-456720	(\$1,306,466)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	(\$23,454)	(\$9,223)	\$0	(\$22,519)	(\$299,256)	(\$375,745)	\$0_
75	Other Purchases and Sales Subtotal	\$5,036,646	\$404,547	\$1,851,438	\$228,312	\$151,709	\$406,104	\$329,743	(\$113,802)	\$145,110	(\$96,900)	(\$65,969)	\$1,107,432	\$688,922
76	Misc. Power Exp. Actual - 557160 ED AN	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0	\$0
77	·	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0	\$0
	COA Fraining France Footoo FR 1911	#4 coo co = 1	**	**	**	**	**	•	**	-		•	04.050.00:	(000.050)
_	CCA Emission Expense - 509100 ED WA	\$1,022,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053,824	(\$30,858) ✓
79	CCA Emission Expense	\$1,022,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053,824	(\$30,858)

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
80 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 Wind REC Exp Actual 557395 82 Wind REC Subtotal	\$991 \$991	\$114 \$114	\$35 \$35	\$65 \$65	\$65 \$65	\$65 \$65	\$79 \$79	\$212 \$212	\$112 \$112	\$127 \$127	\$87 \$87	\$17 \$17	\$13 \$13
oz Willu REC Subtotal	\$331	\$114	φοσ	400	\$00	403	\$15	\$212	\$11Z	Φ12 1	\$01	Φ17	φio
83 Peak Time Customer Rebates (WA Only)	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$1	\$0
84 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86 EWEB REC WA EIA 937 Compliance	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$1	\$0
87 Net Resource Optimization	\$8,748,190	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	(\$86,401)	\$145,222	(\$53,125)	(\$65,882)	\$2,161,273	\$658,077
88 Adjusted Actual Net Expense	\$147,509,128	\$48,113,320	\$6,108,648	\$4,556,513	\$4,775,446	\$5,027,175	\$1,519,022	\$10,156,385	\$16,378,145	\$6,726,097	\$12,208,899	\$16,152,211	\$15,787,267

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413	458,399	409,123	412,926	483,283	529,715	506,267	443,270	463,279	567,784 ✓	5,878,163
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)	(220,003)	(183,949)	(194,363)	(202,286)	(243,552)	(224,489)	(196,169)	(212,849)	(254,504) 🗸	(2,677,803)
Add Current Month Unbilled	260,999	227,025	220,003	183,949	194,363	202,286	243,552	224,489	196,169	212,849	254,504	260,133 🗸	2,680,321
Total Retail Sales	583,253	501,861	481,391	422,345	419,537	420,849	524,549	510,652	477,947	459,950	504,934	573,413 🗸	5,880,681
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	5,636,053
Difference from Test Year	57,412	33,652	(15,889)	(1,663)	(11,273)	(5,246)	42,206	13,815	55,810	11,033	35,873	28,898 ✓	244,628
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 - \$	\$719,372	\$421,660	(\$199,089)	(\$20,837)	(\$141,251)	(\$65,732)	\$528,841	\$173,102	\$699,299	\$138,243	\$449,489	\$362,092✓	\$3,065,189

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
202412	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	170	0	0	1,333
202412	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	24,651	0	0	283,442
202412	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	63	0	0	7,774
202412	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	11,516	0	0	252,745
202412	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	387	0	0	3,328
202412	RIDER 93	ED	WA	0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	0	88	0	0	282
202412	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	3
202412	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	23,045	0	0	207,078
202412	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	22	0	0	974
202412	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	11	0	0	115
202412	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	22	0	0	115,007
202412	RIDER 93	ED	WA	0017	0017 - General Service TOUA - WA	442200	21 FIRM COMMERCIAL	0	0	5	0	0	8
202412	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,073	0	0	13,239
202412	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	159,838	0	0	1,370,050
202412	RIDER 93	ED	WA	0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL	0	0	1	0	0	4
202412	RIDER 93	ED	WA	0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	177	0	0	620
202412	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,400	0	0	14,912
202412	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	10,344	0	0	101,030
202412	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	562	0	0	62,223
202412	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	227	0	0	2,698
202412	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	564	0	0	6,975
202412	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	822,531	0	0	7,831,170
202412	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	36	0	0	435
202412	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,477	0	0	31,678
202412	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	1,380	0	0	11,647
202412	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	140	0	0	1,936
202412	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,198	0	0	26,340
202412	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	16
202412	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	332,590	0	0	3,768,239
202412	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,477	0	0	29,975
202412	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	30	0	0	351
202412	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	65,050	0	0	831,643
202412	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	791	0	0	8,653
202412	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	2,664	0	0	56,939
202412	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	22	0	0	313
202412	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	169,005	0	0	
202412	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	16	0	0	177
202412	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	41
202412	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	105,353	0	0	1,220,924
202412	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	-	,	0	0	2,220,52
Overall - Total				1		,		0	0		, 0	-	18,080,801

For Internal Use Only

Conversion Factor

0.956069 **Conversion Factor**1,663,495 ✓

182352 ERM Amortizing - Journal



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
202412 🗸	ED	01	01 RESIDENTIAL	246,134	281,239,816	36,010,070	245,297	2,678,415,290	316,650,036
		21	21 FIRM COMMERCIAL	26,587	185,867,739	24,486,155	26,634	2,138,164,241	269,112,054
		31	31 FIRM- INDUSTRIAL	311	98,462,862	7,809,384	310	984,537,453	74,868,967
		39	39 FIRM-PUMPING-IRRIGATION ONLY	500	186,492	33,044	506	53,167,026	5,416,057
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	551	882,806	489,763	540	10,008,343	5,637,032
		80	80 INTERDEPARTMENT REVENUE	114	1,144,750	150,479	111	13,871,410	1,724,921
		83	83 MISC-SERVICE REVENUE SNP	0	0	4,035	0	0	46,485
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	461,956
		OD	OD Other Electric Direct	0	0	6,600	0	0	90,000
		RP	RP Rent Permits	0	0	16,515	0	0	100,816
	ED - Sum	mary		274,197	567,784,465	69,044,543	273,398	5,878,163,763	674,108,323
202412 - Summary				274,197	567,784,465	69,044,543	273,398	5,878,163,763	674,108,323
Overall - Summary				274,197	567,784,465	69,044,543	273,398	5,878,163,763	674,108,323

Page 2 of 4 Run Date: Jan 7, 2025

For Internal Use Only

Total Billed Sales - Input tab, deferral calc workbook

Current Month Journal Entry

Jurisdiction: WA <

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
		2800	01	001	88,012,503	\$10,859,29
		2800	01	011	0	
		2800	01	012	2,516,891	\$414,503
		2800	01	022	1,045,036	\$108,269
01	01 RESIDENTIAL	2800	01	032	112,310	\$21,299
21	21 FIRM COMMERCIAL	2800	21	011	18,507,127	\$2,717,159
		2800	21	021	33,601,945	\$3,646,372
		2800	21	023	139,385	\$17,795
		2800	21	025	22,810,992	\$1,932,544
		2800	21	031	1,079,862	\$132,985
		2800	31	011	153,344	\$21,764
		2800	31	021	2,490,565	\$260,837
		2800	31	025	55,285,618	\$4,732,842
	31 FIRM-INDUSTRIAL	2800	31	0251	34,127,274	\$2,011,340
31	31 FIRM- INDUSTRIAL	2800	31	031	249,825	\$30,509
Summary					91,686,739	\$11,403,359
Summary					76,139,311	\$8,446,854
Summary					92,306,626	\$7,057,292
- Summary					260,132,676	\$26,907,506

Unbilled - input tab, deferral calc workbook

Workbook used for input percentages is kept on the H drive, Power Accounting, PurchPower, Adams Nielson-Solar Select, Solar Select 1 WP 05-11-18		<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	Jul-24	<u>Aug-24</u>	<u>Sep-24</u>	Oct-24	<u>Nov-24</u>	<u>Dec-24</u>
Expenses =Capital X 10.78%/12 (Updated for 2024) =Power Supply Credit X Mwh (28.27 for 2024)		\$ 12,406.30 26,262.83	\$ 12,406.30 43,479.26	\$ 12,406.30 112,062.28	\$ 12,406.30 127,695.59	\$ 12,406.30 163,202.71	\$ 12,406.30 150,961.80	\$ 12,406.30 145,873.20	\$ 12,406.30 140,954.22	\$ 12,406.30 114,832.74	\$ 12,406.30 86,788.90	\$ 12,406.30 27,930.76	\$ 12,406.30 14,248.08 \(\nstacking \)
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab =Program Administration Charge (\$30,000 /12)		\$3,528 2,500.00	\$5,570 2,500.00	\$8,809 2,500.00	\$9,661 2,500.00	\$11,548 2,500.00	\$10,723 2,500.00	\$9,665 2,500.00	\$9,887 2,500.00	\$8,665 2,500.00	\$7,353 2,500.00	\$5,022 2,500.00	\$4,373 ✓ 2,500.00
Revenue =Mwh X Customer Sales Amt (\$52.71) =Value of Power (Powerdex Price) =REC Sales (\$0) for 2024		48,967.59 \$248,812 -	81,067.98 \$66,798 -	208,942.44 \$118,681 -	238,091.07 \$112,527 -	304,294.83 \$106,128 -	281,471.40 \$136,024 -	271,983.60 \$261,875 -	262,812.06 \$186,087 -	214,108.02 \$164,523 -	161,819.70 \$141,313 -	52,077.48 \$25,483 -	26,565.84 \$15,548 -
Project Costs: 02806528 - Lind Interconnect Solar Transmission 02806529 - Lind Interconnect Solar Distribution 02806530 - Lind Interconnect Solar Communication		657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29	657,426.10 513,030.82 210,485.37 1,380,942.29
Revenue Customer Sales Market Value Total	\$3,736,001	\$48,968 \$248,812 \$297,780	\$81,068 \$66,798 \$147,866	\$208,942 \$118,681 \$327,623	\$238,091 \$112,527 \$350,618	\$304,295 \$106,128 \$410,423	\$281,471 \$136,024 \$417,495	\$271,984 \$261,875 \$533,859	\$262,812 \$186,087 \$448,899	\$214,108 \$164,523 \$378,631	\$161,820 \$141,313 \$303,133	52,077.48 25,483.00 77,560.48	26,565.84 15,548.00 42,113.84
Expense PPA Purchase Power Supply Rate Credit Interconnection & Integration Integration Program Administration (Actual Charges) 02806591 Total	\$3,153,852	\$39,901 \$26,263 \$12,406 \$3,528 \$0 \$82,098	\$66,057 \$43,479 \$12,406 \$5,570 \$0 \$127,512	\$170,254 \$112,062 \$12,406 \$8,809 \$434 \$303,965	\$194,005 \$127,696 \$12,406 \$9,661 \$228 \$343,996	\$247,950 \$163,203 \$12,406 \$11,548 \$303 \$435,410	\$229,353 \$150,962 \$12,406 \$10,723 \$153 \$403,597	\$221,622 \$145,873 \$12,406 \$9,665 \$104 \$389,670	\$214,149 \$140,954 \$12,406 \$9,887 \$148 \$377,544	\$174,463 \$114,833 \$12,406 \$8,665 \$371 \$310,738	\$131,857 \$86,789 \$12,406 \$7,353 \$45 \$238,450	\$42,435 \$27,931 \$12,406 \$5,022 \$126 \$87,920	\$21,647 \(\) \$14,248 \$12,406 \$4,373 \$278 \$52,952
Net Margin	\$582,149	\$215,682	\$20,354	\$23,658	\$6,622	-\$24,987	\$13,898	\$144,189	\$71,355	\$67,893	\$64,683	-\$10,360	-\$10,838 ✓

DAY HOUR		27420	27457
Element Key>	27096		
Short Name>		PDX MidC-Hourly	Solar Sel Power Cost
12/30/2024 H09	4		0
12/30/2024 H10	9		0
12/30/2024 H11	9		0
12/30/2024 H12	8		0
12/30/2024 H13	9		0
12/30/2024 H14	10		0
12/30/2024 H15	6		0
12/30/2024 H16	2		0
12/30/2024 H17	0		0
12/30/2024 H18	0		0
12/30/2024 H19	0		0
12/30/2024 H20	0		0
12/30/2024 H21	0		0
12/30/2024 H22	0		0
12/30/2024 H23	0		0
12/30/2024 H24	0		0
12/31/2024 H01	0		0
12/31/2024 H02	0		0
12/31/2024 H03	0		0
12/31/2024 H04	0		0
12/31/2024 H05	0		0
12/31/2024 H06	0		0
12/31/2024 H07	0		0
12/31/2024 H08	0		0
12/31/2024 H09	1		0
12/31/2024 H10	5		0
12/31/2024 H11	9		0
12/31/2024 H12	9		0
12/31/2024 H13	6		0
12/31/2024 H14	7		0
12/31/2024 H15	7		0
12/31/2024 H16	1		0
12/31/2024 H17	0		0
12/31/2024 H18	0		0
12/31/2024 H19	0		0
12/31/2024 H20	0		0
12/31/2024 H21	0		0
12/31/2024 H22	0		0
12/31/2024 H23	0		0
12/31/2024 H24	0		0
	504	-	7,769.19✔
		Powerdex Accrual	7,779.00 ✓
			45.540.40

ral 7,779.00 **✓**15,548.19 **✓** Line 54 on WA Monthly tab

AVISTA CORPORATION

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

YEAR ENDED DECEMBER 2024

ATTACHMENT B REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

Team: Resource Accounting

Type: \mathbf{C}

Category: DJ

Last Saved by:

WA DL

Submitted by:

Approved by:

Jennifer Hossack

Jennifer Hossack

Effective Date: 202401 🗸 Last Update: 02/05/2024 10:05 AM

Approval Requested: 02/06/2024 7:33 AM

Currency: USD

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

Totals: 305,676.32 305,676.32

0.00

Explanation:

001

80

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

557324 - DEF POWER SUPPLY EXP-REC AMORT ED

Amy Parsons

✓ 92,782.64 WA Rec Deferral Amort

02/06/24 Date 2/6/24 Date

Approved for Entry Corporate Accounting use Only

Reviewed by

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

(209,813.86)

Account	186323 E	ED WA								186323 RECON	
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	904,857.66	0.00
202310	889,075.92		(211,326.30)		0.54259%	4,250.72		677,749.62	697,782.08	697,782.08	0.00
202311	677,749.62		(346,634.45)		0.54259%	2,737.00		331,115.17	353,884.63	353,884.63	0.00
202312	331,115.17		(356,553.21)		0.54259%	829.29		(25,438.04)	(1,839.29)	(1,839.29)	0.00
202401	(1,839.29)		(209,813.86)	/	0.54259%	(579.19)		(211,653.15)	(212,232.34)	(1,839.29)	210,393.05
202402											
202403											
202404											
202405											
202406											
202407											

(579.19)

current month entry

202401 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		✓ 579.19
431016 ED WA		579.19
186323 ED WA		√ 209,813.86
557322 ED WA		209.813.86 🗸

Misc Def Debit - WA Rec 2 Interest Expense on Rec Deferral Misc Def Debit - WA Rec 2 Def Power Supply Exp - RECs Avista Corp. - Resource Accounting DJ 475 - Washington REC Deferral 2024 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	2	02406	202407	2	02408	20	02409	20	2410	20	2411	20	02412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00) / -	-	-	-		-	-		-		-		-		-		-	\$ (331,704)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	-	-	-	-		-	-		-		-		-		-		-	\$ 11,573
Total		\$ (320,131.00) \$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$ (320,131)
Washington State Share																				
Voluntary REC Revenue	65.54%	(217,398.80)) -	-	-	-		-	-		-		-		-		-		-	\$ (217,399)
Voluntary REC Broker Fee Expense	65.54%	7,584.94		-	-	-		-	-		-		-		-		-		-	\$ 7,585
Total Surcharge (+) or Rebate (-)		\$ (209,813.86) √ \$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$ (209,814)

Accounting Entries	
186323.ED.WA (202307 thru 202406)	Credit
557322.ED.WA	Debit

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account	186322	ED WA							1	86322 RECON	
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	255,251.79	0.00
202311	254,561.91		73,176.08		0.54259%	1,579.75		327,737.99	330,007.62	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64	/	0.54259%	2,500.63 v	/	507,260.60	509,761.23	414,477.96	(95,283.27)
202402						-		-			
202403						-		-			
202404						-		-			,
202405			_			-		-			
202406						-		-			
202407						=		-			

current month entry

92,782.64

2,500.63

202401 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		
186322 ED WA		2,500.63 \			Ī
419600 ED WA				2,500.63	V
186322 ED WA		92,782.64	/		Ī
557324 ED WA				92,782.64	~

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

95,283.27 TTL



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

√	/	/		State Code: ALL			Revenue Class: ALL		Billing Determinant: RIDER 98	✓		
Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202401	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0 0	-51,445	(0	-51,44
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0 0	-1	(0	-
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0 0	-9,779	(0	-9,77
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	-85	(0	-8
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	-53	(0	-5
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0 0	-1,386	(0	-1,38
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	0	(0	
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	-9	(0	-
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE		0 0	-4	(0	-
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0 0	-17,973	(0	-17,97
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0 0	-1,343	(0	-1,34
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	-137	(0	-13
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0 0	-611	(0	-61
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	-38	(0	-3
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0 0	-3,635	(0	-3,63
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0 0	-4,148	(0	-4,14
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0 0	-1	(0	-
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	-2	(0	-
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0 0	-674	(0	-67
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	-166	(0	-16
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	-39	(0	-3
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	-10	(0	-1
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0 0	-72	(0	-7
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	-3	(0	
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-77	(0	-7
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-2	(0	-
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-5	(0	-
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-1	(0	-
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0 0	-34	(0	-3
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0 0	-1	(0	-
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	0	(0	
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0 0	-1	(0	-
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0 0	-6	(0	-
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	0	(0	
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE		0 0	0	(0	
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL		0 0	-5,304	(0	-5,30
		WA - Total		•				0 0	-97,046	(0	-97,04
	ED - Tota	ı						0 0	-97,046	C	0	-97,04
202401 - Total								0 0	-97,046	(0	-97,04
Overall - Total								0 0	-97,046	C	0	-97,04

For Internal Use Only

Conversion Factor 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)

Amort Expense (92,782.64) Check with Marcus at next GRC)

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Effective Date: 202402 🗸 Last Saved by: Jennifer Hossack

Last Update: 03/05/2024 10:26 AM

Approval Requested: 03/05/2024 10:29 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	1,688.81 √ WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	. ED	WA	DL	1,688.81 🗸	0.00 WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	199,191.83 √ WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	199,191.83 🗸	0.00 WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	2,985.00 🗸	0.00 WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	2,985.00 √ WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	85,756.92 ✓	0.00 WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	85,756.92 √ WA Rec Deferral Amort
					Totals:	289,622.56	289,622.56

Jennifer Hossack

Submitted by:

Approved by:

Explanation:

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

03/05/24 Date 3/5/24 Reviewed by Date Approved for Entry Date Corporate Accounting use Only

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

(199,191.83)

Account	186323	ED WA								186323 RECON	
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	904,857.66	0.00
202310	889,075.92		(211,326.30)		0.54259%	4,250.72		677,749.62	697,782.08	697,782.08	0.00
202311	677,749.62		(346,634.45)		0.54259%	2,737.00		331,115.17	353,884.63	353,884.63	0.00
202312	331,115.17		(356,553.21)		0.54259%	829.29		(25,438.04)	(1,839.29)	(1,839.29)	0.00
202401	(1,839.29)		(209,813.86)		0.54259%	(579.19)		(211,653.15)	(212,232.34)	(212,232.34)	0.00
202402	(211,653.15)		(199,191.83)	✓	0.54259%	(1,688.81)		(410,844.98)	(413,112.98)	(212,232.34)	200,880.64
202403			R	-02							
202404			_								
202405											
202406											
202407											

(1,688.81)

202402 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR	
186323 ED WA			1,688.81	~
431016 ED WA		1,688.81 v	1	
186323 ED WA			199,191.83	~
557322 ED WA		199,191.83	/	

current month entry

Misc Def Debit - WA Rec 2 Interest Expense on Rec Deferral Misc Def Debit - WA Rec 2 Def Power Supply Exp - RECs Avista Corp. - Resource Accounting DJ 475 - Washington REC Deferral 2024 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)	(311,542.00)	-	-	-	-	-	-	-	-	-	-	(643,246.00)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	7,617.94	-	-	-	-	-	-	-	-	-	-	19,190.94
Total		(320,131.00)	(303,924.06)	-	-	-	-	-	-	-	-	-	-	(624,055.06)
Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	-	-	-	-	-	-	-	-	-	-	(421,583.43)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	-	-	-	-	-	-	-	-	-	-	12,577.74
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83) 🗸	-	-	-	-	-	-	-	-	-	-	(409,005.69)
			R-C	02										
Accounting Entries														
186323.ED.WA (202307 thru 202406)		Credit	Credit											
557322.ED.WA		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							1	36322 RECON	
								End Balance			
	Balance before				Monthly		Interest	before	End Balance with	GL Wand	
Month Ending	Interest	Balance Transfer	Amortization	Adjustments	Interest Rate	Interest	Adjustments	interest	Interest	Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	255,251.79	0.00
202311	254,561.91		73,176.08		0.54259%	1,579.75		327,737.99	330,007.62	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	509,761.23	0.00
202402	507,260.60		85,756.92	✓	0.54259%	2,985.00		593,017.52	598,503.15	509,761.23	(88,741.92)
202403			F	R-01		-		-			
202404						-		-			
202405						-		-			
202406						-		-			
202407						=		-			

current month entry 85,756.92 2,985.00

202402 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		_
186322 ED WA		2,985.00	\		
419600 ED WA				2,985.00	V
186322 ED WA		85,756.92 v	,		
557324 ED WA				85,756.92	~

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

88,741.92 TTL



Revenue By Rate Schedule

Data Source: Financial Reporting

Data Updated Daily

.,				State Code: ALL			Revenue Class: ALL		Billing Determinant: RIDER 98	/
v	✓	✓								
Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	Y

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
202402	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0 0	-46,849	0	0	-98,294
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0 0	-1	0	0	-2
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0 0	-9,243	0	0	-19,022
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	-109	0	0	-194
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	-53	0	0	-106
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0 0	-1,313	0	0	-2,699
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	0	0	0	0
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	-8	0	0	-17
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE		0 0	-5	0	0	-9
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0 0	-16,741	0	0	-34,714
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0 0	-1,291	0	0	-2,633
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	-139	0	0	-276
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0 0	-580	0	0	-1,191
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	-55	0	0	-93
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0 0	-3,821	0	0	-7,456
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0 0	-4,715	0	0	-8,863
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0 0	-1	0	0	-2
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	-1	0	0	-3
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0 0	-623	0	0	-1,298
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	-163	0	0	-329
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	-36	0	0	-75
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	-11	0	0	-20
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0 0	-73	0	0	-146
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	-4	0	0	-8
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-79	0	0	-156
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-2	0	0	-5
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-5	0	0	-10
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-12	0	0	-12
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0 0	-56	0	0	-90
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0 0	-1	0	0	-3
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	0	0	0	0
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0 0	-2	0	0	-3
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0 0	-23	0	0	-28
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	0	0	0	0
	0048 0048 - ARE	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE		0 0	0	0	0	0		
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL		0 0	-3,682	0	0	-8,985
		WA - Total						0 0	-89,697	0	0	
	ED - Tota							0 0	-89,697	0	0	-186,743
202402 - Total								0 0	-89,697	0	0	-186,743
Overall - Total								0 0	-89,697	0	0	-186,743

Page 2 of 4 Run Date: Mar 5, 2024

For Internal Use Only

Conversion Factor

Amort Expense 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing) (85,756.92) ✓ Check with Marcus at next GRC)

R-01

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

To account for the Washington REC Deferral per Washington Commission

Resource Accounting Team:

C

Category: DJ Currency: USD

Explanation:

Orders.

Type:

Last Saved by: Submitted by:

Approved by:

Jennifer Hossack

Jennifer Hossack

Effective Date: 202403 🗸

Reviewed by

Approved for Entry

Corporate Accounting use Only

Last Update: 04/02/2024 2:17 PM

Approval Requested: 04/02/2024 2:21 PM

04/02/24

Date

4/24/24

Date

Date

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	2,820.27 •WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	L ED	WA	DL	2,820.27 ✔	0.00 WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	217,869.45 •WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	217,869.45 🗸	0.00 WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	3,429.36 ✔	0.00 WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	3,429.36 WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	78,034.91 <	0.00 WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	78,034.91 WA Rec Deferral Amort
					Totals:	302,153.99	302,153.99

DJ475 - Washington REC Deferral - Account 186323

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account	186323	ED WA								186323 RECON	
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	904,857.66	0.00
202310	889,075.92		(211,326.30)		0.54259%	4,250.72		677,749.62	697,782.08	697,782.08	0.00
202311	677,749.62		(346,634.45)		0.54259%	2,737.00		331,115.17	353,884.63	353,884.63	0.00
202312	331,115.17		(356,553.21)		0.54259%	829.29		(25,438.04)	(1,839.29)	(1,839.29)	0.00
202401	(1,839.29)		(209,813.86)		0.54259%	(579.19)		(211,653.15)	(212,232.34)	(212,232.34)	0.00
202402	(211,653.15)		(199,191.83)		0.54259%	(1,688.81)		(410,844.98)	(413,112.98)	(413,112.98)	0.00
202403	(410,844.98)		(217,869.45)	P 01	0.54259%	(2,820.27)		(628,714.43)	(633,802.70)	(413,112.98)	220,689.72
202404				R-01							
202405											
202406											
202407											

current month entry (217,869.45) (2,820.27)

202403 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR	
186323 ED WA		2,820.27	~
431016 ED WA	2,820.27 v	ł	
186323 ED WA		217,869.45	~
557322 ED WA	217,869.45	v	

Misc Def Debit - WA Rec 2 Interest Expense on Rec Deferral Misc Def Debit - WA Rec 2 Def Power Supply Exp - RECs Avista Corp. - Resource Accounting DJ 475 - Washington REC Deferral 2024 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)	(311,542.00)	(333,892.00)	-	-	-	-	-	-	-	-	-	(977,138.00)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	7,617.94	1,469.89	-	-	-	-	-	-	-	-	-	20,660.83
Total		(320,131.00)	(303,924.06)	(332,422.11)	•	-	-	-	-	-	-	-	-	(956,477.17)
Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	(218,832.82)	-	-	-	-	-	-	-	-	-	(640,416.25)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	963.37	-	-	-	-	-	-	-	-	-	13,541.11
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83)	(217,869.45)	R-01	-	•	-	-	-	-	-	-	(626,875.14)
Accounting Entries				_										
186323.ED.WA (202307 thru 202406)		Credit	Credit	Credit										
557322.ED.WA		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					86322 RECON	6322 RECON			
								End Balance			
	Balance before				Monthly		Interest	before	End Balance with	GL Wand	
Month Ending	Interest	Balance Transfer	Amortization	Adjustments	Interest Rate	Interest	Adjustments	interest	Interest	Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	255,251.79	0.00
202311	254,561.91		73,176.08		0.54259%	1,579.75		327,737.99	330,007.62	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	509,761.23	0.00
202402	507,260.60		85,756.92		0.54259%	2,985.00		593,017.52	598,503.15	598,503.15	0.00
202403	593,017.52		78,034.91 ^v	R-02	0.54259%	3,429.36	✓	671,052.43	679,967.42	598,503.15	(81,464.27)
202404				N-02		-		-			
202405						-		-			
202406						-		-			
202407						-		-			

current month entry

78,034.91

3,429.36

202403 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR	
186322 ED WA		3,429.36	/	
419600 ED WA			3,429.36	~
186322 ED WA		78,034.91	,	1
557324 ED WA			78,034.91	~

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

81,464.27 TTL



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

,	,	_		State Code: ALL			Revenue Class: ALL		Billing	Determinant: RIDER 98	/		
Accounting Period		State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	l	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202403	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0	0	-39,832	0	0	-138,1
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0	0	-1	0	0	
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0	0	-8,298	0	0	-27,3
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0	0	-73	0	0	-20
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0	0	-48	0	0	-15
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0	0	-1,091	0	0	-3,7
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0	0	0	0	0	
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL		0	0	-10	0	0	-
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE		0	0	-4	0	0	-
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0	0	-15,749	0	0	-50,4
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0	0	-1,225	0	0	-3,8
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0	0	-152	0	0	-42
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0	0	-489	0	0	-1,6
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL		0	0	-47	0	0	-1
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0	0	-3,535	0	0	-10,9
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0	0	-4,676	0	0	-13,5
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0	0	-1	0	0	
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-14	0	0	-
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0	0	-554	0	0	-1,8
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0	0	-152	0	0	-48
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-34	0	0	-10
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0	0	-9	0	0	=
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0	0	-61	0	0	-20
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-4	0	0	-
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-77	0	0	-2
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-2	0	0	
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-5	0	0	
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-12	0	0	-
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0	0	-58	0	0	-1
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0	0	-1	0	0	
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	0	0	0	
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0	0	-2	0	0	
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0	0	-23	0	0	-
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	0	0	0	
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE		0	0	0	0	0	
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL		0	0	-5,382	0	0	-14,30
		WA - Total						0	0	-81,621	0	0	-268,36
	ED - Tota	ıl						0	0	-81,621	/ 0	0	-268,36
02403 - Total								0	0	-81,621	0	0	-268,36
verall - Total								0	0	-81,621	0	0	-268,36

For Internal Use Only

Conversion Factor 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)

Amort Expense (78,034.91) Check with Marcus at next GRC)

R-02

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

Team: Resource Accounting

Type:

Category: DJ

C

Currency: USD

Last Update: 05/03/2024 9:23 AM Last Saved by: Jennifer Hossack

Submitted by:

Approved by:

Jennifer Hossack

Approval Requested: 05/03/2024 9:24 AM

Effective Date: 202404 ✓

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	6,609.59 WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	. ED	WA	DL	6,609.59 🗸	0.00 WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	1,178,882.35 \ WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	1,178,882.35 🗸	0.00 WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	3,839.66 ✓	0.00 WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	3,839.66 ₩ A REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	73,201.81 ✓	0.00 WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	73,201.81√WA Rec Deferral Amort
					Totals:	1,262,533.41	1,262,533.41

Explanation:

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

05/03/24 Date 5/3/24 Reviewed by Date Approved for Entry Date Corporate Accounting use Only

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

(1,178,882.35)

Account	186323	ED WA								186323 RECON	
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	904,857.66	0.00
202310	889,075.92		(211,326.30)		0.54259%	4,250.72		677,749.62	697,782.08	697,782.08	0.00
202311	677,749.62		(346,634.45)		0.54259%	2,737.00		331,115.17	353,884.63	353,884.63	0.00
202312	331,115.17		(356,553.21)		0.54259%	829.29		(25,438.04)	(1,839.29)	(1,839.29)	0.00
202401	(1,839.29)		(209,813.86)		0.54259%	(579.19)		(211,653.15)	(212,232.34)	(212,232.34)	0.00
202402	(211,653.15)		(199,191.83)		0.54259%	(1,688.81)		(410,844.98)	(413,112.98)	(413,112.98)	0.00
202403	(410,844.98)		(217,869.45)		0.54259%	(2,820.27)		(628,714.43)	(633,802.70)	(633,802.70)	0.00
202404	(628,714.43)	✓	(1,178,882.35)	✓	0.54259%	(6,609.59)	✓	(1,807,596.78)	(1,819,294.64)	(633,802.70)	1,185,491.94
202405				R-01							
202406											
202407											

(6,609.59)

202404 UPDATE DATE TO CALC JET ENTRY

current month entry

JET ENTRY:	DR		CR	
186323 ED WA			6,609.59	V
431016 ED WA		6,609.59	/	
186323 ED WA			1,178,882.35	V
557322 ED WA		1,178,882.35	/	

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

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)	(311,542.00)	(333,892.00)	(1,799,999.25)	-	-	-	-	-	-	-	-	(2,777,137.25)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	7,617.94	1,469.89	1,277.32	-	-	-	-	-	-	-	-	21,938.15
Total		(320,131.00)	(303,924.06)	(332,422.11)	(1,798,721.93)	-	-	-	-	-	-	-	-	(2,755,199.10)
Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	(218,832.82)	(1,179,719.51)	-	-	-	-	-	-	-	-	(1,820,135.75)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	963.37	837.16	-	-	-	-	-	-	-	-	14,378.26
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83)	(217,869.45)	(1,178,882.35)		-	-	-	-	-	-	-	(1,805,757.49)
					F	l-01								
Accounting Entries					_									
186323.ED.WA (202307 thru 202406)		Credit	Credit	Credit	Credit									
557322.ED.WA		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	186322 RECON									
								End Balance			
	Balance before				Monthly		Interest	before	End Balance with	GL Wand	
Month Ending	Interest	Balance Transfer	Amortization	Adjustments	Interest Rate	Interest	Adjustments	interest	Interest	Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	255,251.79	0.00
202311	254,561.91		73,176.08		0.54259%	1,579.75		327,737.99	330,007.62	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	509,761.23	0.00
202402	507,260.60		85,756.92		0.54259%	2,985.00		593,017.52	598,503.15	598,503.15	0.00
202403	593,017.52		78,034.91		0.54259%	3,429.36		671,052.43	679,967.42	679,967.42	0.00
202404	671,052.43	/	73,201.81	✓	0.54259%	3,839.66	/	744,254.24	757,008.89	679,967.42	(77,041.47)
202405		I.	-02			-		-			
202406		_				=		-			
202407						-		-			·

current month entry

73,201.81

3,839.66

202404 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		
186322 ED WA		3,839.66	/		
419600 ED WA				3,839.66	V
186322 ED WA		73,201.81	/		
557324 ED WA				73,201.81	V

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

77,041.47 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
202404	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0		(34,025.04)		0 0	(172,150.30)
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.71)		0 0	(4.01)
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(7,747.07)		0 0	(35,066.74)
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(66.07)		0 0	(333.22)
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(39.27)		0 0	(192.53)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(932.84)		0 0	(4,722.40)
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.18)		0 0	(0.57)
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(11.48)		0 0	(38.16)
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(4.41)		0 0	(17.66)
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(15,948.32)		0 0	(66,411.17)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(1,286.21)		0 0	(5,144.65)
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(144.20)		0 0	(572.06)
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(437.50)		0 0	(2,117.94)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(76.16)		0 0	(216.72)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(3,647.82)		0 0	(14,639.10)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(4,914.10)		0 0	(18,453.55)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(0.66)		0 0	(3.88)
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(314.87)		0 0	(331.84)
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(715.21)		0 0	(2,566.92)
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(164.78)		0 0	(644.99)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(129.76)		0 0	(239.24)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(9.71)		0 0	(39.49)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(62.42)		0 0	(269.52)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(25.09)		0 0	(36.26)
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(82.31)		0 0	(315.71)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(2.45)		0 0	(9.45)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4.99)		0 0	(19.96)
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(11.49)		0 0	(35.62)
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(34.61)		0 0	(182.42)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(1.49)		0 0	(5.92)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.00)		0 0	(0.32)
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.61)		0 0	(6.16)
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(23.84)		0 0	(74.92)
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.01)		0 0	(0.04)
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)		0 0	(0.08)
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(5,698.62)		0 0	(20,065.85)
		WA - Total					0	0	(76,565.40)		0 0	(344,929.37)
	ED - Tota						0	0	(76,565.40)		0 0	(344,929.37)
202404 - Total							0	0	(76,565.40)		0 0	(344,929.37)
Overall - Total							0	0	(76,565.40)	V	0	(344,929.37)

Page 2 of 4

For Internal Use Only

Conversion Factor 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)

Amort Expense (73,201.81) Abeck with Marcus at next GRC)

R-02

Run Date: May 2, 2024

Effective Date: 202405 ✓

Credit Comment

Corporate Accounting use Only

Last Update: 06/04/2024 4:03 PM

Avista Corporation Journal Entry

FERC

Journal: 475-WASHINGTION REC DEFERRAL

Team: Resource Accounting Last Saved by: Jennifer Hossack

Type: C Submitted by: Jennifer Hossack Approval Requested: 06/04/2024 4:07 PM

Ser. Jur. S.I.

Category: DJ Approved by:

Currency: USD

Seq. Co.

10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	11,809.48 WA REC Deferral Inter	est
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	L ED	WA	DL	11,809.48✔	0.00 WA REC Deferral Inter-	est
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	737,810.71 •WA REC Deferral 2023	07-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	737,810.71 ~	0.00 WA REC Deferral 2023	07-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	4,215.70 ✔	0.00 WA REC Deferral Amo	ort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	4,215.70 WA REC Deferral Amo	ort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	65,407.91 ✓	0.00 WA Rec Deferral Amor	t
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	65,407.91 √ WA Rec Deferral Amor	t
					Totals:	819,243.80	819,243.80	
г 1	<i>.</i> •						Jenn Hossack	06/04/24
-	anation:						Prepared by Jennifer Hossack	Date
To ac Orde		the Washington REC Deferral per Washington Commiss	10 n				Amy Parsons	6/5/24
orac							Reviewed by	Date
							Approved for Entry	Date

Debit

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

(737,810.71)

Account	186323	ED WA								186323 RECON	
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	904,857.66	0.00
202310	889,075.92		(211,326.30)		0.54259%	4,250.72		677,749.62	697,782.08	697,782.08	0.00
202311	677,749.62		(346,634.45)		0.54259%	2,737.00		331,115.17	353,884.63	353,884.63	0.00
202312	331,115.17		(356,553.21)		0.54259%	829.29		(25,438.04)	(1,839.29)	(1,839.29)	0.00
202401	(1,839.29)		(209,813.86)		0.54259%	(579.19)		(211,653.15)	(212,232.34)	(212,232.34)	0.00
202402	(211,653.15)		(199,191.83)		0.54259%	(1,688.81)		(410,844.98)	(413,112.98)	(413,112.98)	0.00
202403	(410,844.98)		(217,869.45)		0.54259%	(2,820.27)		(628,714.43)	(633,802.70)	(633,802.70)	0.00
202404	(628,714.43)		(1,178,882.35)		0.54259%	(6,609.59)		(1,807,596.78)	(1,819,294.64)	(1,819,294.64)	0.00
202405	(1,807,596.78)	v	(737,810.71)	✓	0.54259%	(11,809.48)	v	(2,545,407.49)	(2,568,914.83)	(1,819,294.64)	749,620.19
202406						•					
202407											

(11,809.48)

202405 UPDATE DATE TO CALC JET ENTRY

current month entry

JET ENTRY:	DR		CR		
186323 ED WA				11,809.48	1
431016 ED WA		11,809.48	~		
186323 ED WA				737,810.71	~
557322 ED WA		737,810.71	~		

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

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)	(311,542.00)	(333,892.00)	(1,799,999.25)	(1,129,608.00) 🗸	-	-	-	-	-	-	-	(3,906,745.25)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	7,617.94	1,469.89	1,277.32	3,866.91	-	-	-	-	-	-	-	25,805.06
Total		(320,131.00)	(303,924.06)	(332,422.11)	(1,798,721.93)	(1,125,741.09)	-	-	-	-	-	-	-	(3,880,940.19)
Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	(218,832.82)	(1,179,719.51)	(740,345.08)	-	-	-	-	-	-	-	(2,560,480.84)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	963.37	837.16	2,534.37	-	-	-	-	-	-	-	16,912.64
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83)	(217,869.45)	(1,178,882.35)	(737,810.71) ✔	-	-	-	-	-	÷	-	(2,543,568.20)
Accounting Entries														
186323.ED.WA (202307 thru 202406)		Credit	Credit	Credit	Credit	Credit								
557322.ED.WA		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	186322 RECON									
								End Balance			
	Balance before				Monthly		Interest	before	End Balance with	GL Wand	
Month Ending	Interest	Balance Transfer	Amortization	Adjustments	Interest Rate	Interest	Adjustments	interest	Interest	Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	255,251.79	0.00
202311	254,561.91		73,176.08		0.54259%	1,579.75		327,737.99	330,007.62	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	509,761.23	0.00
202402	507,260.60		85,756.92		0.54259%	2,985.00		593,017.52	598,503.15	598,503.15	0.00
202403	593,017.52		78,034.91		0.54259%	3,429.36		671,052.43	679,967.42	679,967.42	0.00
202404	671,052.43		73,201.81		0.54259%	3,839.66		744,254.24	757,008.89	757,008.89	0.00
202405	744,254.24	✓	65,407.91	✓	0.54259%	4,215.70	*	809,662.15	826,632.50	757,008.89	(69,623.61)
202406						-		-			
202407						-		-			

current month entry

65,407.91

4,215.70

202405 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		
186322 ED WA		4,215.70	~		
419600 ED WA				4,215.70	~
186322 ED WA		65,407.91	~		
557324 ED WA				65,407.91	~

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

69,623.61 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
02405 🗸	ED 🗸	WA 🌽	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0 0	(28,104.59)	(0	(200,254.89
		· ·	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.37)	(0	(4.38
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0 0	(6,985.75)	(0	(42,052.49
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	(56.74)	(0	(389.96
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	(35.10)	(0	(227.63
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0 0	(732.22)	(0	(5,454.62
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.18)	(0	(0.75
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	(14.71)	(0	(52.87
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE		0 0	(4.25)	(0	(21.91
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0 0	(15,009.55)	(0	(81,420.72
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0 0	(1,154.50)	(0	(6,299.15
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	(134.74)	(0	(706.80
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0 0	(371.92)	(0	(2,489.86
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	(26.85)	(0	(243.57
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0 0	(3,510.27)	(0	(18,149.37
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0 0	(4,800.36)	(0	(23,253.91
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0 0	(0.61)	(0	(4.49
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(670.94)	(0	(1,002.78
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0 0	(916.56)	(0	(3,483.48
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	(171.62)	(0	(816.61
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(350.88)	(0	(590.12
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	(6.56)	(0	(46.05
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0 0	(92.45)	(0	(361.97
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(54.91)	(0	(91.17
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(77.88)	(0	(393.59
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(2.27)	(0	(11.72
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(4.99)	(0	(24.95
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(10.79)	(0	(46.41
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0 0	(57.62)	(0	(240.04
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0 0	(1.44)	(0	(7.36
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(0.08)	(0	
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0 0	(1.61)	(0	(7.77
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0 0	(22.46)	(0	(97.38
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(0.01)	(0	(0.05
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.02)	(0	(0.10
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL		0 0	(5,027.58)	(0	
		WA - Total						0 0	(68,413.38)	C	0	
	ED - Tota							0 0	(68,413.38)	C	0	(413,342.75
02405 - Total								0 0	(68,413.38)	C	0	
verall - Total								0 0	(68,413.38)	· .	0	

For Internal Use Only

Conversion Factor
Amort Expense 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)

(65,407.91) √Check with Marcus at next GRC)

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

To account for the Washington REC Deferral per Washington Commission

Resource Accounting Team:

Type: C

Currency: USD

Explanation:

Orders.

Category: DJ

Last Saved by: Submitted by:

Approved by:

Jennifer Hossack

Jennifer Hossack

Effective Date: 202406✓

Reviewed by

Approved for Entry

Corporate Accounting use Only

Last Update: 07/02/2024 1:34 PM

Approval Requested: 07/02/2024 1:35 PM

07/02/24

7/2/24

Date

Date

Date

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	15,343.98 WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	L ED	WA	DL	15,343.98 ✓	0.00 WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	565,013.39 - WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	565,013.39 ✓	0.00 WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	4,572.41 ✓	0.00 WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	4,572.41√WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	66,076.01 ✓	0.00 WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	66,076.01 WA Rec Deferral Amort
					Totals:	651,005.79	651,005.79

Page 1 of 1

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

(565,013.39)

Account	186323	ED WA								186323 RECON	
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	904,857.66	0.00
202310	889,075.92		(211,326.30)		0.54259%	4,250.72		677,749.62	697,782.08	697,782.08	0.00
202311	677,749.62		(346,634.45)		0.54259%	2,737.00		331,115.17	353,884.63	353,884.63	0.00
202312	331,115.17		(356,553.21)		0.54259%	829.29		(25,438.04)	(1,839.29)	(1,839.29)	0.00
202401	(1,839.29)		(209,813.86)		0.54259%	(579.19)		(211,653.15)	(212,232.34)	(212,232.34)	0.00
202402	(211,653.15)		(199,191.83)		0.54259%	(1,688.81)		(410,844.98)	(413,112.98)	(413,112.98)	0.00
202403	(410,844.98)		(217,869.45)		0.54259%	(2,820.27)		(628,714.43)	(633,802.70)	(633,802.70)	0.00
202404	(628,714.43)		(1,178,882.35)		0.54259%	(6,609.59)		(1,807,596.78)	(1,819,294.64)	(1,819,294.64)	0.00
202405	(1,807,596.78)		(737,810.71)		0.54259%	(11,809.48)		(2,545,407.49)	(2,568,914.83)	(2,568,914.83)	0.00
202406	(2,545,407.49)		(565,013.39)	✓	0.54259%	(15,343.98)	V	(3,110,420.88)	(3,149,272.20)	(2,568,914.83)	580,357.37
202407											

(15,343.98)

202406 UPDATE DATE TO CALC JET ENTRY

current month entry

JET ENTRY:	DR		CR		
186323 ED WA				15,343.98	V
431016 ED WA		15,343.98	/		
186323 ED WA				565,013.39	V
557322 ED WA		565,013.39	V		

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

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)	(311,542.00)	(333,892.00)	(1,799,999.25)	(1,129,608.00)	(863,676.00)	-	-	-	-	-	-	(4,770,421.25)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	7,617.94	1,469.89	1,277.32	3,866.91	1,586.60	-	-	-	-	-	-	27,391.66
Total		(320,131.00)	(303,924.06)	(332,422.11)	(1,798,721.93)	(1,125,741.09)	(862,089.40)	-	-	-	-	-	-	(4,743,029.59)
Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	(218,832.82)	(1,179,719.51)	(740,345.08)	(566,053.25)	-	-	-	-	-	-	(3,126,534.09)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	963.37	837.16	2,534.37	1,039.86	-	-	-	-	-	-	17,952.49
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83)	(217,869.45)	(1,178,882.35)	(737,810.71)	(565,013.39) 🗸	-	-	-	-	-	=	(3,108,581.59)
Accounting Entries														
186323.ED.WA (202307 thru 202406)	•	Credit	Credit	Credit	Credit	Credit	Credit	•	•	•	•			
557322.ED.WA		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							
								End Balance			
	Balance before				Monthly		Interest	before	End Balance with	GL Wand	
Month Ending	Interest	Balance Transfer	Amortization	Adjustments	Interest Rate	Interest	Adjustments	interest	Interest	Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	255,251.79	0.00
202311	254,561.91		73,176.08		0.54259%	1,579.75		327,737.99	330,007.62	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	509,761.23	0.00
202402	507,260.60		85,756.92		0.54259%	2,985.00		593,017.52	598,503.15	598,503.15	0.00
202403	593,017.52		78,034.91		0.54259%	3,429.36		671,052.43	679,967.42	679,967.42	0.00
202404	671,052.43		73,201.81		0.54259%	3,839.66		744,254.24	757,008.89	757,008.89	0.00
202405	744,254.24		65,407.91		0.54259%	4,215.70		809,662.15	826,632.50	826,632.50	0.00
202406	809,662.15		66,076.01	✓	0.54259%	4,572.41	✓	875,738.16	897,280.92	826,632.50	(70,648.42)
202407						-		-			

current month entry

66,076.01

4,572.41

202406 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR	_
186322 ED WA		4,572.41 v	•	
419600 ED WA			4,572.41	V
186322 ED WA		66,076.01	,	
557324 ED WA			66,076.01	✓

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

70,648.42 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
202406 🗸	ED 🗸	WA 🗸	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0 0	(26,702.23)	0	0	(226,957.12)
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.18)	0	0	(4.56)
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0 0	(6,996.04)	0	0	(49,048.53)
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	(52.49)	0	0	(442.45)
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	(31.67)	0	0	(259.30)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0 0	(665.38)	0	0	(6,120.00)
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.17)	0	0	(0.92)
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	(14.69)	0	0	(67.56)
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE		0 0	(5.51)	0	0	(27.42)
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0 0	(15,167.20)	0	0	(96,587.92)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0 0	(1,191.27)	0	0	(7,490.42)
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	(132.92)	0	0	(839.72)
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0 0	(342.98)	0	0	(2,832.84)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	(57.70)	0	0	(301.27)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0 0	(3,495.54)	0	0	(21,644.91)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0 0	(4,929.89)	0	0	(28,183.80)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0 0	(0.96)	0	0	(5.45)
	0030 0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(1,106.29)	0	0	(2,109.07)			
	0031 0031 - PUMPING SERVICE		0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0 0	(1,266.10)	0	0	(4,749.58)	
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	(241.66)	0	0	(1,058.27)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(521.52)	0	0	(1,111.64)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	(4.58)	0	0	(50.63)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0 0	(116.69)	0	0	(478.66)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(64.48)	0	0	(155.65)
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(77.33)	0	0	(470.92)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(2.27)	0	0	(13.99)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(4.99)	0	0	(29.94)
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(10.79)	0	0	(57.20)
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0 0	(57.47)	0	0	(297.51)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0 0	(1.44)	0	0	(8.80)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(0.08)	0	0	(0.48)
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0 0	(1.61)	0	0	(9.38)
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0 0	(21.97)	0	0	(119.35)
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(0.01)	0	0	(0.06)
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.02)	0	0	(0.12)
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL		0 0	(5,826.06)	0	0	(30,919.49)
		WA - Total						0 0	(69,112.18)	0	0	(482,454.93)
	ED - Tota	ı						0 0	(69,112.18)	0	0	(482,454.93)
202406 - Total								0 0	(69,112.18)	0	0	(482,454.93)
Overall - Total								0 0	(69,112.18)	✓ 0	0	(482,454.93)

Page 2 of 4 Run Date: Jul 2, 2024

For Internal Use Only

Conversion Factor 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)

Amort Expense (66,076.01) Check with Marcus at next GRC)

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

Resource Accounting Team:

Type:

 \mathbf{C}

Category: DJ

Currency: USD

Effective Date: 202407 ✓

Last Update: 08/05/2024 11:48 AM Last Saved by: Jennifer Hossack

Approval Requested: 08/05/2024 12:13 PM Jennifer Hossack Submitted by:

S	eq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
1	0	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	13,459.27 🗸	0.00 WA REC Deferral Interest
2	0	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	13,459.27 WA REC Deferral Interest
3	0	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	549,924.63 WA REC Deferral 202307-202406
4	0	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	549,924.63 ✔	0.00 WA REC Deferral 202307-202406
5	0	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	12,008.70 WA REC Deferral Amort Interest
6	0	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	12,008.70 🗸	0.00 WA REC Deferral Amort Interest
7	0	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	77,546.50 🗸	0.00 WA Rec Deferral Amort
8	0	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	77,546.50 WA Rec Deferral Amort
9	0	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	3,149,272.20 ✔	0.00 Annual transfer of deferral balance to amortization - transfer balance to acct 186322
1	00	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	3,149,272.20 Annual transfer of deferral balance to amortization - transfer balance from acct 186323

Approved by:

3,802,211.30 3,802,211.30 **Totals:**

Explanation:

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

08/05/24 Date Prepared by Jennifer Hossack 8/5/24 Reviewed by Date Approved for Entry Date Corporate Accounting use Only

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account	186324	ED WA							_	•	186324 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & CETA	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest		End Balance with Interest	GL Wand Balance	Variance	Notes
202407	-	_	(549,924.63)	✓ 2,755,521.65	0.54259%	13,459.27		2,205,597.02		2,219,056.29	-	(2,219,056.29)	Semi-annual compounding
202408		R-I	02	R-01									
202409													
202410					Hossack, Jeni								
202411					Recorded on N	53003							
202412													
202501						-							Semi-annual compounding
202502													
202503													
202504													
202505													
202506													
202507	-												Transfer balance to 186322
current month entry			(549,924.63)	•		13,459.2	-	•					

202407 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		
186324 ED WA		13,459.27	Y		
419600 ED WA				13,459.27	1
186324 ED WA				549,924.63	~
557322 ED WA		549.924.63	/		

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

#VALUE! TTL

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)	(311,542.00)	(333,892.00)	(1,799,999.25)	(1,129,608.00)	(863,676.00)	(852,390.00)	-	-	-	-	-	(5,622,811.25)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	7,617.94	1,469.89	1,277.32	3,866.91	1,586.60	13,322.82	-	-	-	-	-	40,714.48
Total		(320,131.00)	(303,924.06)	(332,422.11)	(1,798,721.93)	(1,125,741.09)	(862,089.40)	(839,067.18) 🗸	-	-	-	-	-	(5,582,096.77)
Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	(218,832.82)	(1,179,719.51)	(740,345.08)	(566,053.25)	(558,656.41)	-	-	-	-	-	(3,685,190.49)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	963.37	837.16	2,534.37	1,039.86	8,731.78		-	-	-	-	26,684.27
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83)	(217,869.45)	(1,178,882.35)	(737,810.71)	(565,013.39)	(549,924.63)√ R	-02 -	-	-	-	-	(3,658,506.22)
Accounting Entries														
186323.ED.WA (202307 thru 202406)		Credit	Credit	Credit	Credit	Credit	Credit	Credit						
557322.ED.WA		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
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	509,761.23	0.00
202402	507,260.60		85,756.92		0.54259%	2,985.00		593,017.52	598,503.15	598,503.15	0.00
202403	593,017.52		78,034.91		0.54259%	3,429.36		671,052.43	679,967.42	679,967.42	0.00
202404	671,052.43		73,201.81		0.54259%	3,839.66		744,254.24	757,008.89	757,008.89	0.00
202405	744,254.24		65,407.91		0.54259%	4,215.70		809,662.15	826,632.50	826,632.50	0.00
202406	809,662.15		66,076.01		0.54259%	4,572.41		875,738.16	897,280.92	897,280.92	0.00
202407	897,280.92	(3,149,272.20)	✓ 77,546.50	✓	0.54259%	(12,008.70)		(2,174,444.78)	(2,186,453.48)	897,280.92	3,083,734.40
202408		R-04	F	R-03		-		-			
202409						-		-			
202410						-		-			
202411						-		-			
202412						-		-			

current month entry 77,546.50 (12,008.70)

202407 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		
186322 ED WA				12,008.70	١
431016 ED WA		12,008.70	V		
186322 ED WA		77,546.50	Y		
557324 ED WA				77,546.50	V

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

#VALUE! TTL



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

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
2407 🗸	ED 🗸	WA 🗸	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	(7	0 0	(33,885.82)	(0	(260,842.9
*	,		0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.14)	(0	(4.3
			0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL		0 0	(3.21)	(0	(3.1
			0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL		0 0	(1.19)	(0	(1.:
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0 0	(8,090.94)	(0	(57,139.
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	(55.69)	(0	(498.3
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	(28.48)	(0	(287.)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0 0	(651.40)	(0	(6,771.
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.16)	(0	(1.0
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	(15.48)	(0	(83.0
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE		0 0	(5.27)		0	(32.6
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0 0			0	(114,074.4
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0 0			0	
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	(137.34)		0	(977.0
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0 0			0	
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0			0	(346.3
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0 0			0	(25,254.9
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0 0) 0	(33,029.
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0 0	(0.82)) 0	(6.
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0) 0	(3,307.5
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0 0			0	(6,669.5
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0 0			0	(1,356.8
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0) 0	
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0				(54.
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0 0) 0	(716.8
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(=====)			(226.
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	()			(548.
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0) 0	(16.2
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0				(34.9
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0) 0	(67.9
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0 0				(354.5
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0 0) 0	(10.2
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0) 0	(0.
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0 0				(10.
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0 0) 0	(141.6
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0) 0	(0.
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE		0 0	(8183)			(0.:
			0251	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL		0 0) 0	(36,904.8
		WA - Total	0231	UZSI - EX EG GEN SERV/IEF	112300	3111KH- INDUSTRIAL		0 0	(81,109.73)		0	(563,564.6
	ED - Tota							0 0	(81,109.73)		0	(563,564.6
2407 - Total	- 10ta	•						0 0	(81,109.73)			(563,564.6
rall - Total								0 0				(563,564.6
e 2 of 4								Run Date: Au				(505)504.0

For Internal Use Only

 Conversion Factor
 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)

 Amort Expense
 (77,546.50)

 **Check with Marcus at next GRC)

R-03

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 & CETA	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
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	Semi-Annual Compounding
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00	
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	904,857.66	0.00	
202310	889,075.92		(211,326.30)		0.54259%	4,250.72		677,749.62	697,782.08	697,782.08	0.00	
202311	677,749.62		(346,634.45)		0.54259%	2,737.00		331,115.17	353,884.63	353,884.63	0.00	
202312	331,115.17		(356,553.21)		0.54259%	829.29		(25,438.04)	(1,839.29)	(1,839.29)	0.00	
202401	(1,839.29)		(209,813.86)		0.54259%	(579.19)		(211,653.15)	(212,232.34)	(212,232.34)	0.00	Semi-Annual Compounding
202402	(211,653.15)		(199,191.83)		0.54259%	(1,688.81)		(410,844.98)	(413,112.98)	(413,112.98)	0.00	
202403	(410,844.98)		(217,869.45)		0.54259%	(2,820.27)		(628,714.43)	(633,802.70)	(633,802.70)	0.00	
202404	(628,714.43)		(1,178,882.35)		0.54259%	(6,609.59)		(1,807,596.78)	(1,819,294.64)	(1,819,294.64)	0.00	
202405	(1,807,596.78)		(737,810.71)		0.54259%	(11,809.48)		(2,545,407.49)	(2,568,914.83)	(2,568,914.83)	0.00	
202406	(2,545,407.49)		(565,013.39)		0.54259%	(15,343.98)		(3,110,420.88)	(3,149,272.20)	(3,149,272.20)	0.00	
202407	(3,149,272.20)	3,149,272.20	/		0.54259%	-		-	-	(3,149,272.20)	(3,149,272.20)	Transfer balance to 186322 ✓
202408			R-04									
202409												
202410												
202411												
202412												

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
y of vintage 2022 for RPS	<u>& CETA 2022</u>	<u>!</u>											
Boulder Solar	0	35	43	0	0	0	68	61	49	42	21	6	325
Chelan PUD	27,819	24,323	25,215	20,150	38,166	37,769	48,134	7,114	13,678	7,187	0	16,012	265,567
Clark Fork	32,921	15,959	13,539	32,878	81,033	136,021	227,635	25,622	62,589	47,458	27,551	93,843	797,049
Grant PUD	33,291	24,428	29,668	8,105	17,644	25,146	30,665	17,212	10,399	7,320	11,730	420	216,028
Kettle	6,590	108	0	0	0	0	18,203	31,146	24,466	0	19,089	0	99,602
LL/LF	1,713	828	6,258	3,741	6,470	1,928	43,334	8,260	8,760	25,830	15,442	40,815	163,379
Palouse	30,258	33,376	31,653	27,110	31,314	24,422	0	1	50	53	25,220	0	203,457
Rattlesnake	0	32,333	41,134	30,847	42,042	34,794	97	31	24,930	10	26,622	0	232,840
Upp Spo	3,827	2,872	7,849	20,040	23,828	16,145	16,120	3,226	5,822	9,735	12,260	11,851	133,575
Douglas PUD								33,434	28,878	24,312	38,217	38,534	<u>163,375</u> 2,275,197
y of vintage 2021 for RPS	<u>2022</u>												
Boulder Solar													0
Chelan PUD													0
Clark Fork													C
Grant PUD													C
Kettle													191,360
LL/LF													C
Palouse													12,920
Rattlesnake													273,029
Upp Spo													C
Douglas PUD													<u>0</u> 477,30 9
tal RECs													
Boulder Solar	0	35	43	0	0	0	68	61	49	42	21	6	325
Chelan PUD	27,819	24,323	25,215	20,150	38,166	37,769	48,134	7,114	13,678	7,187	0	16,012	265,567
Clark Fork	32,921	15,959	13,539	32,878	81,033	136,021	227,635	25,622	62,589	47,458	27,551	93,843	797,049
Grant PUD	33,291	24,428	29,668	8,105	17,644	25,146	30,665	17,212	10,399	7,320	11,730	420	216,028
Kettle	6,590	108	0	0	0	0	18,203	31,146	24,466	0	19,089	0	290,962
LL/LF	1,713	828	6,258	3,741	6,470	1,928	43,334	8,260	8,760	25,830	15,442	40,815	163,379
Palouse	30,258	33,376	31,653	27,110	31,314	24,422	0	1	50	53	25,220	0	216,377
Rattlesnake	0	32,333	41,134	30,847	42,042	34,794	97	31	24,930	10	26,622	0	505,869
Upp Spo	3,827	2,872	7,849	20,040	23,828	16,145	16,120	3,226	5,822	9,735	12,260	11,851	133,575
Douglas PUD	0	0	0	0	0	0	0	33,434	28,878	24,312	38,217	38,534	163,375
								, .	-,-	,-	,	,	2,752,506
<u>ce</u>													
Boulder Solar	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	
Chelan PUD	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	
Clark Fork	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	
Grant PUD	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20	
Kettle	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	
LL/LF	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	
Palouse	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	
Rattlesnake	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	
Upp Spo	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	\$6.41	
Douglas PUD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
stem \$													
Boulder Solar	0	33	41	0	0	0	65	58	47	40	20	6	309
Chelan PUD	33,383	29,188	30,258	24,180	45,799	45,323	57,761	8,537	16,414	8,624	0	19,214	318,680
Clark Fork	31,275	15,161	12,862	31,234	76,981	129,220	216,253	24,341	59,460	45,085	26,173	89,151	757,197
Grant PUD	39,949	29,314	35,602	9,726	21,173	30,175	36,798	20,654	12,479	8,784	14,076	504	259,234
Kettle	42,242	692	0	0	0	0	116,681	199,646	156,827	0	122,360	0	2,123,402
LL/LF	1,627	787	5,945	3,554	6,147	1,832	41,167	7,847	8,322	24,539	14,670	38,774	155,210
Palouse	142,213	156,867	148,769	127,417	147,176	114,783	0	5	235	249	118,534	0	1,023,432
Rattlesnake	0	151,965	193,330	144,981	197,597	163,532	456	146	117,171	47	125,123	0	2,514,099
				-	152,737								
Upp Spo	24,531	18,410	50,312	128,456		103,489	103,329	20,679	37,319	62,401	78,587	75,965	856,216
Douglas PUD	0	0	0	0	0	0	0	0	0	0	0	0	<u>(</u>
					0.4.000/	24.2664	24.2664	24.2664		0.000/	24.2664	24.200/ 4	8,007,778
n-4!-	24 2551												
Ratio	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36% \$	3.09
Ratio ho \$	34.36% 108,310	34.36% 138,270	34.36% 163,938	34.36% 161,337	34.36% 222,519	34.36% 202,159	34.36% 196,715	96,865	34.36% 140,282		34.36% 171,643		2, 755,521.65

Hossack, Jennifer

From: Reid, Scott ✓

Sent: Wednesday, July 17, 2024 2:32 PM

To: Hossack, Jennifer

Cc: Brandon, Annette; Drake, Chris

Subject: ID Lost REC Revenue

Attachments: Book3.xlsx

\$2.76 million. Lower than an earlier version because I had been double-counting a few RECs that were used for both RPS and CETA.

CONFIDENTIALITY NOTICE: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or an agent of the intended recipient, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments.

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

To account for the Washington REC Deferral per Washington Commission

Team: Resource Accounting

Type:

Explanation:

Orders.

C

Category: DJ Currency: USD Last Saved by: Submitted by:

Approved by:

Jennifer Hossack

Jennifer Hossack

Effective Date: 202408

Last Update: 09/06/2024 11:55 AM

Approval Requested: 09/06/2024 11:59 AM

09/06/24

9/6/24

Date

Date

Date

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	10,608.61 🗸	0.00 WA REC Deferral Interest
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	10,608.61 WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	500,833.85 WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	500,833.85 🗸	0.00 WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	11,633.83 WA REC Deferral Amort Interest
60	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	L ED	WA	DL	11,633.83 🕶	0.00 WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	60,633.17 🗸	0.00 WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	60,633.17 WA Rec Deferral Amort
					Totals:	583,709.46	583,709.46

Corporate Accounting use Only

Approved for Entry

Amy Parsons

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account	186324	186324 ED WA							_	1	186324 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & CETA	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest		End Balance with Interest	GL Wand Balance	Variance	Notes
202407	-		(549,924.63)	2,755,521.65	0.54259%	13,459.27		2,205,597.02		2,219,056.29	2,219,056.29	0.00	Semi-annual compounding
202408	2,205,597.02	1	(500,833.85)	·	0.54259%	10,608.61	1	1,704,763.17		1,715,371.78	2,219,056.29	503,684.51	
202409													
202410													
202411													
202412													
202501						-							Semi-annual compounding
202502													
202503													
202504													
202505													
202506		•										•	
202507	-												Transfer balance to 186322
current month entry		•	(500,833.85)	•		10,608.61	-					•	

202408 UPDATE DATE TO CALC JET ENTRY

 JET ENTRY:
 DR
 CR

 186324 ED WA
 10,608.61
 10,608.61

 419600 ED WA
 10,608.61
 10,608.61

 186324 ED WA
 500,833.85
 7

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

#VALUE! TT

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)	(311,542.00)	(333,892.00)	(1,799,999.25)	(1,129,608.00)	(863,676.00)	(852,390.00)	(766,566.00)	-	-	-	-	(6,389,377.25)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	7,617.94	1,469.89	1,277.32	3,866.91	1,586.60	13,322.82	2,400.83	-	-	-	-	43,115.31
Total		(320,131.00)	(303,924.06)	(332,422.11)	(1,798,721.93)	(1,125,741.09)	(862,089.40)	(839,067.18)	(764,165.17)	-	-	-	-	(6,346,261.94)
Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	(218,832.82)	(1,179,719.51)	(740,345.08)	(566,053.25)	(558,656.41)	(502,407.36)	-	-	-	-	(4,187,597.85)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	963.37	837.16	2,534.37	1,039.86	8,731.78	1,573.50	-	-	-	-	28,257.77
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83)	(217,869.45)	(1,178,882.35)	(737,810.71)	(565,013.39)	(549,924.63)	(500,833.85) ✔	-	-	-	-	(4,159,340.08)
Accounting Entries														
186323.ED.WA (202307 thru 202406)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit					
557322.ED.WA		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
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	509,761.23	0.00
202402	507,260.60		85,756.92		0.54259%	2,985.00		593,017.52	598,503.15	598,503.15	0.00
202403	593,017.52		78,034.91		0.54259%	3,429.36		671,052.43	679,967.42	679,967.42	0.00
202404	671,052.43		73,201.81		0.54259%	3,839.66		744,254.24	757,008.89	757,008.89	0.00
202405	744,254.24		65,407.91		0.54259%	4,215.70		809,662.15	826,632.50	826,632.50	0.00
202406	809,662.15		66,076.01		0.54259%	4,572.41		875,738.16	897,280.92	897,280.92	0.00
202407	897,280.92	(3,149,272.20)	77,546.50		0.54259%	(12,008.70)		(2,174,444.78)	(2,186,453.48)	(2,186,453.48)	0.00
202408	(2,174,444.78)	Y	60,633.17	✓	0.54259%	(11,633.83)	4	(2,113,811.61)	(2,125,445.44)	(2,186,453.48)	(61,008.04)
202409						-		-			
202410						-		-			
202411						-		-			
202412						-		-			

60,633.17 (11,633.83) current month entry

202408 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		
186322 ED WA				11,633.83	,
431016 ED WA		11,633.83	•		
186322 ED WA		60,633.17	1		
557324 ED WA				60,633.17	,

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

#VALUE!



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		Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202408 🗸	ED 🗸	WA 🗸	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(25,240.04)	0	0	(286,082.98)
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.28)	0	0	(4.98)
			0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	(3.72)	0	0	(6.93)
			0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	0	(1.19)	0	0	(2.38)
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(5,820.47)	0	0	(62,959.94)
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(37.15)	0	0	(535.29)
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(30.76)	0	0	()
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(471.86)	0	0	(-,,
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.18)	0	0	(1.26)
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(12.96)	0	0	(96.00)
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(6.78)	0	0	(39.47)
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(11,748.86)	0	0	(125,823.35)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(680.27)	0	0	(9,407.71)
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(122.27)	0	0	(1,099.33)
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(312.54)	0	0	(3,524.48)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(12.33)	0	0	(359.09)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(4,340.12)	0	0	(29,595.03)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(5,037.17)	0	0	(38,067.09)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(0.87)	0	0	(7.14)
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(692.69)	0	0	(4,000.25)
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(1,531.55)	0	0	(8,201.05)
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(390.21)	0	0	(1,747.10)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(426.98)	0	0	(2,275.03)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(9.24)	0	0	(63.69)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(164.25)	0	0	(881.09)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(47.25)	0	0	(273.39)
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(57.20)	0	0	(605.35)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(1.23)	0	0	(17.49)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4.59)	0	0	(39.52)
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(8.22)	0	0	(76.21)
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(28.52)	0	0	(383.49)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(0.92)	0	0	(11.15)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.03)	0	0	(0.59)
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.51)	0	0	(12.50)
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(12.79)	0	0	(154.42)
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.01)	0	0	(0.08)
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	C	0	(0.16)
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(6,162.21)	C	0	(43,067.09)
		WA - Total					0	0	(63,419.24)	0	0	(626,983.90)
	ED - Tota	ı					0	0	(63,419.24)	0	0	(626,983.90)
202408 - Total							0	0	(63,419.24)	0	0	
Overall - Total							0	0	(63,419.24)	· 0	0	

Page 2 of 4 Run Date: Sep 5, 2024

For Internal Use Only

Conversion Factor 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)
Amort Expense (60,633.17) Check with Marcus at next GRC)

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

Team: Resource Accounting

Type: \mathbf{C}

Category: DJ

Last Saved by: Submitted by:

Jennifer Hossack

Jennifer Hossack

173,601.50

Effective Date: 202409 ✓

Last Update: 10/03/2024 2:56 PM

Approval Requested: 10/03/2024 2:59 PM

Approved by: Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	. Debit Credit Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	8,887.21 ✓ 0.00 WA REC Deferral Interest
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00 8,887.21 WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00 133,679.55 WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	0.00 WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00 11,416.11 WA REC Deferral Amort Interest
60	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	. ED	WA	DL	11,416.11 0.00 WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	19,618.63 ✓ 0.00 WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00 19,618.63 ✓ WA Rec Deferral Amort

Totals:

Explanation:

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

Amy Parsons

173,601.50

Date 10/3/24

Reviewed by

Date

10/03/24

Approved for Entry Corporate Accounting use Only Date

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account	186324	ED WA							1	86324 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & CETA	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
202407	-		(549,924.63)	2,755,521.65	0.54259%	13,459.27		2,205,597.02	2,219,056.29	2,219,056.29	0.00	Semi-annual compounding
202408	2,205,597.02		(500,833.85)	-	0.54259%	10,608.61		1,704,763.17	1,728,831.05	1,728,831.05	0.00	
202409	1,704,763.17		(133,679.55)	✓	0.54259%	8,887.21	/	1,571,083.62	1,604,038.71	1,728,831.05	124,792.34	
202410												
202411												
202412												
202501						-						Semi-annual compounding
202502												
202503												
202504												
202505												
202506		•		•		•				•	•	
202507	-											Transfer balance to 186322
current month entry		•	(133,679.55)	•		8,887.21	-			•	•	

202409 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		
186324 ED WA		8,887.21 v	,		
419600 ED WA				8,887.21	✓
186324 ED WA				133,679.55	~
557322 ED WA		133.679.55	/		

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

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)	(311,542.00)	(333,892.00)	(1,799,999.25)	(1,129,608.00)	(863,676.00)	(852,390.00)	(766,566.00)	(205,290.00)	-	-	-	(6,594,667.25)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	7,617.94	1,469.89	1,277.32	3,866.91	1,586.60	13,322.82	2,400.83	1,323.65	-	-	-	44,438.96
Total		(320,131.00)	(303,924.06)	(332,422.11)	(1,798,721.93)	(1,125,741.09)	(862,089.40)	(839,067.18)	(764,165.17)	(203,966.35) 🗸	-	-	-	(6,550,228.29)
Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	(218,832.82)	(1,179,719.51)	(740,345.08)	(566,053.25)	(558,656.41)	(502,407.36)	(134,547.07)		-	-	(4,322,144.92)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	963.37	837.16	2,534.37	1,039.86	8,731.78	1,573.50	867.52	-	-	-	29,125.29
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83)	(217,869.45)	(1,178,882.35)	(737,810.71)	(565,013.39)	(549,924.63)	(500,833.85)	(133,679.55) 🗸	-	-	-	(4,293,019.62)
Accounting Entries														
186323.ED.WA (202307 thru 202406)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit		•	•	
557322.ED.WA		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				
	Balance before				Monthly		Interest	End Balance before	End Balance with				
Month Ending	Interest	Balance Transfer	Amortization	Adjustments	Interest Rate	Interest	Adjustments	interest	Interest	Balance	Variance		
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	509,761.23	0.00		
202402	507,260.60		85,756.92		0.54259%	2,985.00		593,017.52	598,503.15	598,503.15	0.00		
202403	593,017.52		78,034.91		0.54259%	3,429.36		671,052.43	679,967.42	679,967.42	0.00		
202404	671,052.43		73,201.81		0.54259%	3,839.66		744,254.24	757,008.89	757,008.89	0.00		
202405	744,254.24		65,407.91		0.54259%	4,215.70		809,662.15	826,632.50	826,632.50	0.00		
202406	809,662.15		66,076.01		0.54259%	4,572.41		875,738.16	897,280.92	897,280.92	0.00		
202407	897,280.92	(3,149,272.20)	77,546.50		0.54259%	(12,008.70)		(2,174,444.78)	(2,186,453.48)	(2,186,453.48)	0.00		
202408	(2,174,444.78)		60,633.17		0.54259%	(11,633.83)		(2,113,811.61)	(2,137,454.14)	(2,137,454.14)	0.00		
202409	(2,113,811.61)	*	19,618.63	✓	0.54259%	(11,416.11)	~	(2,094,192.98)	(2,129,251.62)	(2,137,454.14)	(8,202.52)		
202410	•					-		-			·		
202411	•					-		-			·		
202412						-		-					

current month entry 19,618.63 (11,416.11)

202409 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		
186322 ED WA				11,416.11	~
431016 ED WA		11,416.11	>		
186322 ED WA		19,618.63	~		
557324 ED WA				19,618.63	~

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



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 L	sage '	YTD Revenue Amt
202409 🗸	ED 🗸	WA 🗸	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	() ((7,644.53)	0	0	(293,727.51
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	(0	(0.07)	0	0	(5.0
			0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	() ((1.16)	0	0	(8.09)
			0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	() ((0.52)	0	0	(2.90
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	(0	(1,996.28)	0	0	(64,956.22
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	C) ((13.90)	0	0	(549.19
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	C) ((14.22)	0	0	(332.76
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	C) ((178.26)	0	0	(7,421.52
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	C) ((0.06)	0	0	(1.32
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	() ((4.88)	0	0	(100.88
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	() ((2.06)	0	0	(41.53
			0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL	C) ((0.02)	0	0	(0.02
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	() ((4,200.81)	0	0	(130,024.16
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	() ((298.88)	0	0	(9,706.59
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	() ((39.74)	0	0	(1,139.07
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	() ((101.69)	0	0	(3,626.17
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	() ((9.64)	0	0	(368.73
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	() ((2,075.24)	0	0	(31,670.27
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	() ((1,305.99)	0	0	(39,373.08
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	() ((0.11)	0	0	(7.25
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	() ((235.19)	0	0	(4,235.44
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	() ((573.25)	0	0	(8,774.30
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	() ((147.81)	0	0	(1,894.91
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	C) ((107.88)	0	0	(2,382.91
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	() ((2.80)	0	0	(66.49
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	() ((40.67)	0	0	(921.76
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	C) ((13.73)	0	0	(287.12
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	() ((0.07)	0	0	(605.42
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	() ((0.18)	0	0	(17.67
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	() ((0.11)	0	0	(39.63
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	() ((1.09)	0	0	(77.30
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	() ((2.86)	0	0	(386.35
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	() ((0.19)	0	0	(11.34
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	() ((0.01)	0	0	(0.60
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	() (-	0	0	(12.50
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	() ((0.31)	0	0	(154.73
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	() (-	0	0	(0.08
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	() (-	0	0	(0.16
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	() ((1,505.89)	0	0	(44,572.98
		WA - Total					O) ((20,520.10)	0	0	(647,504.00
	ED - Tota						C) (0	0	(647,504.00
202409 - Total							0) ((20,520.10)	0	0	(647,504.00)
Overall - Total							0) ((20,520.10)	0	0	(647,504.00

For Internal Use Only

Conversion Factor
Amort Expense 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing) (19,618.63) (Check with Marcus at next GRC)

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

Team: Resource Accounting Last Saved by: Jennifer Hossack Last Update: 11/04/2024 2:17 PM

Type: C Submitted by: Jennifer Hossack Approval Requested: 11/04/2024 2:18 PM

Category: DJ Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	7,928.27 ✔	0.00 WA REC Deferral Interest
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	7,928.27 •WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	219,787.76 WA REC Deferral 202407-202506
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	219,787.76 ✔	0.00 WA REC Deferral 202407-202506
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	11,317.05✓WA REC Deferral Amort Interest
60	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	. ED	WA	DL	11,317.05 ✔	0.00 WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	16,893.15 *	0.00 WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	16,893.15 ⋅WA Rec Deferral Amort
					Totals:	255,926.23	255,926.23
							11/04/24

Explanation:

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

Prepared by Jennifer Hossack

AMY PAYSONS

Reviewed by

Approved for Entry
Corporate Accounting use Only

Effective Date: 202410 ✓

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account	186324	ED WA							_	1	186324 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & CETA	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest		End Balance with Interest	GL Wand Balance	Variance	Notes
202407	-		(549,924.63)	2,755,521.65	0.54259%	13,459.27		2,205,597.02		2,219,056.29	2,219,056.29	0.00	Semi-annual compounding
202408	2,205,597.02		(500,833.85)	•	0.54259%	10,608.61		1,704,763.17		1,728,831.05	1,728,831.05	0.00	
202409	1,704,763.17		(133,679.55)	•	0.54259%	8,887.21		1,571,083.62		1,604,038.71	1,604,038.71	0.00	
202410	1,571,083.62		(219,787.76)	'	0.54259%	7,928.27	>	1,351,295.86		1,392,179.22	1,604,038.71	211,859.49	
202411													
202412													
202501						-							Semi-annual compounding
202502													
202503													
202504													
202505													
202506		•				•					•	•	
202507	-												Transfer balance to 186322
current month entry		•	(219,787.76)			7,928.27	-	•			•	•	_

202410 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR	!	
186324 ED WA		7,928.27	,		
419600 ED WA				7,928.27	~
186324 ED WA				219,787.76	V
557322 ED WA		219,787.76	/		

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

211,859.49 TTL

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)	(311,542.00)	(333,892.00)	(1,799,999.25)	(1,129,608.00)	(863,676.00)	(852,390.00)	(766,566.00)	(205,290.00)	(336,186.00)	-	-	(6,930,853.25)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	7,617.94	1,469.89	1,277.32	3,866.91	1,586.60	13,322.82	2,400.83	1,323.65	836.96	-	-	45,275.92
Total		(320,131.00)	(303,924.06)	(332,422.11)	(1,798,721.93)	(1,125,741.09)	(862,089.40)	(839,067.18)	(764,165.17)	(203,966.35)	(335,349.04)	-	-	(6,885,577.33)
Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	(218,832.82)	(1,179,719.51)	(740,345.08)	(566,053.25)	(558,656.41)	(502,407.36)	(134,547.07)	(220,336.30)	-	-	(4,542,481.22)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	963.37	837.16	2,534.37	1,039.86	8,731.78	1,573.50	867.52	548.54	-	-	29,673.84
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83)	(217,869.45)	(1,178,882.35)	(737,810.71)	(565,013.39)	(549,924.63)	(500,833.85)	(133,679.55)	(219,787.76) ✓	-	-	(4,512,807.38)
Accounting Entries														
186323.ED.WA (202307 thru 202406)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit			
557322.ED.WA		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							1	86322 RECON	
Month Ending	Balance before	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with	GL Wand Balance	Variance
202401	414.477.96		92,782.64	Aujustinents	0.54259%	2,500.63		507,260.60	509,761.23	509.761.23	0.00
202402	507,260.60		85,756.92		0.54259%	2,985.00		593,017.52	598,503.15	598,503.15	0.00
202403	593,017.52		78,034.91		0.54259%	3,429.36		671,052.43	679,967.42	679,967.42	0.00
202404	671,052.43		73,201.81		0.54259%	3,839.66		744,254.24	757,008.89	757,008.89	0.00
202405	744,254.24		65,407.91		0.54259%	4,215.70		809,662.15	826,632.50	826,632.50	0.00
202406	809,662.15		66,076.01		0.54259%	4,572.41		875,738.16	897,280.92	897,280.92	0.00
202407	897,280.92	(3,149,272.20)	77,546.50		0.54259%	(12,008.70)		(2,174,444.78)	(2,186,453.48)	(2,186,453.48)	0.00
202408	(2,174,444.78)		60,633.17		0.54259%	(11,633.83)		(2,113,811.61)	(2,137,454.14)	(2,137,454.14)	0.00
202409	(2,113,811.61)		19,618.63		0.54259%	(11,416.11)		(2,094,192.98)	(2,129,251.62)	(2,129,251.62)	0.00
202410	(2,094,192.98)		16,893.15	/	0.54259%	(11,317.05)	✓	(2,077,299.83)	(2,123,675.52)	(2,129,251.62)	(5,576.10)
202411						-		-			
202412	·					-		-			

current month entry 16,893.15 (11,317.05)

202410 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		
186322 ED WA				11,317.05	~
431016 ED WA		11,317.05 v	1		
186322 ED WA		16,893.15	r		
557324 ED WA				16,893.15	~

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

(5,576.10) 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	l	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202410 🗸	ED 🗸	WA 🗸	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0	(6,249.85)	C	0	(299,977.36
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	1	0	(0.04)	C	0	(5.09
			0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL		0	(1.21)	C	0	(9.30
			0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL		0	(0.61)	C	0	(3.51
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0	(1,661.33)	C	0	(66,617.55
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0	(13.44)	C	0	(562.63
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0	(7.69)	C	0	(340.45
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0	(166.91)	C	0	(7,588.43
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0	(0.05)	C	0	(1.37
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL		0	(4.81)	C	0	(105.69
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	-	0	(1.71)	C	0	(43.24
			0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL	1	0	(0.02)	C	0	(0.04
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	1	0	(3,964.56)	C	0	(133,988.72
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	-	0	(274.09)	C	0	(9,980.68
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	-	0	(32.94)	C	0	(1,172.01
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0	(80.11)	C	0	(3,706.28
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL		0	(11.70)	C	0	(380.43
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0	34.62	C	0	(31,635.65
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0	(3,212.75)	C	0	(42,585.83
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0	(0.11)	C	0	(7.36
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	(123.95)	C	0	(4,359.39
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0	(268.75)	C	0	(9,043.05
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0	(85.58)	C	0	(1,980.49
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	(50.83)	C	0	(2,433.74
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0	(2.55)	C	0	(69.04
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0	(27.89)	C	0	(949.65
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	(8.69)	C	0	(295.81
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	(0.06)	C	0	(605.48
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	(0.18)	C	0	(17.85
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	-	C	0	(39.63
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	(1.09)	0	0	(78.39
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0	(3.20)	0	0	(389.55
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0	(0.19)	0	0	(11.53
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	(0.01)	0	0	
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0	-	0	0	
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0	0.64	0	0	
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY			-		0	(
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE		0	-	-	0	
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL			(1,447.74)	-	0	
		WA - Total							(17,669.38)	0		
	ED - Tota							0	(17,669.38)	0		(665,173.38
202410 - Total								0	(17,669.38)	0	0	
Overall - Total								-	(17,669.38)	. /	-	(000,000
Page 2 of 4								Run Date: Nov		y	U	-005,173

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Conversion Factor 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)
(16,893.15) √Check with Marcus at next GRC) Amort Expense

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

Resource Accounting Team:

Type:

C

Category: DJ Currency: USD Last Saved by:

Submitted by:

Approved by:

Jennifer Hossack

Jennifer Hossack

Last Update: 12/03/2024 2:30 PM

Effective Date: 202411 ✓

Approval Requested: 12/03/2024 2:31 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	6,756.99 ✓	0.00 WA REC Deferral Interest
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	6,756.99 ✓ WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	211,948.84 WA REC Deferral 202407-202506
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	211,948.84 🗸	0.00 WA REC Deferral 202407-202506
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	11,223.33*WA REC Deferral Amort Interest
60	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	. ED	WA	DL	11,223.33 ✔	0.00 WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	17,653.90 🗸	0.00 WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	17,653.90 √ WA Rec Deferral Amort
					Totals:	247,583.06	247,583.06

Explanation:

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

12/03/24 Date 12/3/24 Date Approved for Entry Date Corporate Accounting use Only

DJ475 - Washington REC Deferral - Account 186324

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account	186324	ED WA							1	86324 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & CETA	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
202407	-		(549,924.63)	2,755,521.65	0.54259%	13,459.27		2,205,597.02	2,219,056.29	2,219,056.29	0.00	Semi-annual compounding
202408	2,205,597.02		(500,833.85)	=	0.54259%	10,608.61		1,704,763.17	1,728,831.05	1,728,831.05	0.00	
202409	1,704,763.17		(133,679.55)	=	0.54259%	8,887.21		1,571,083.62	1,604,038.71	1,604,038.71	0.00	
202410	1,571,083.62		(219,787.76)	=	0.54259%	7,928.27		1,351,295.86	1,392,179.22	1,392,179.22	0.00	
202411	1,351,295.86	/	(211,948.84)	✓	0.54259%	6,756.99	>	1,139,347.02	1,186,987.37	1,392,179.22	205,191.85	
202412												
202501						-						Semi-annual compounding
202502												
202503												
202504												
202505												
202506		•		•		•				•	•	
202507	-											Transfer balance to 186322
current month entry		•	(211,948.84)	•		6,756.99	-	•		•	•	

202411 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR	!	
186324 ED WA		6,756.99	7		
419600 ED WA				6,756.99	Y
186324 ED WA				211,948.84	~
557322 ED WA		211.948.84	/		1

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

205,191.85 TTL

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

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)	(311,542.00)	(333,892.00)	(1,799,999.25)	(1,129,608.00)	(863,676.00)	(852,390.00)	(766,566.00)	(205,290.00)	(336,186.00)	(324,450.00) 🗸	-	(7,255,303.25)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	7,617.94	1,469.89	1,277.32	3,866.91	1,586.60	13,322.82	2,400.83	1,323.65	836.96	1,061.48	-	46,337.40
Total		(320,131.00)	(303,924.06)	(332,422.11)	(1,798,721.93)	(1,125,741.09)	(862,089.40)	(839,067.18)	(764,165.17)	(203,966.35)	(335,349.04)	(323,388.52)	-	(7,208,965.85)
Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	(218,832.82)	(1,179,719.51)	(740,345.08)	(566,053.25)	(558,656.41)	(502,407.36)	(134,547.07)	(220,336.30)	(212,644.53)	-	(4,755,125.75)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	963.37	837.16	2,534.37	1,039.86	8,731.78	1,573.50	867.52	548.54	695.69	-	30,369.53
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83)	(217,869.45)	(1,178,882.35)	(737,810.71)	(565,013.39)	(549,924.63)	(500,833.85)	(133,679.55)	(219,787.76)	(211,948.84)✓	-	(4,724,756.22)
Accounting Entries														
186323.ED.WA (202307 thru 202406)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit		
557322.ED.WA		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	
								End Balance			
	Balance before				Monthly		Interest	before	End Balance with	GL Wand	
Month Ending	Interest	Balance Transfer	Amortization	Adjustments	Interest Rate	Interest	Adjustments	interest	Interest	Balance	Variance
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	509,761.23	0.00
202402	507,260.60		85,756.92		0.54259%	2,985.00		593,017.52	598,503.15	598,503.15	0.00
202403	593,017.52		78,034.91		0.54259%	3,429.36		671,052.43	679,967.42	679,967.42	0.00
202404	671,052.43		73,201.81		0.54259%	3,839.66		744,254.24	757,008.89	757,008.89	0.00
202405	744,254.24		65,407.91		0.54259%	4,215.70		809,662.15	826,632.50	826,632.50	0.00
202406	809,662.15		66,076.01		0.54259%	4,572.41		875,738.16	897,280.92	897,280.92	0.00
202407	897,280.92	(3,149,272.20)	77,546.50		0.54259%	(12,008.70)		(2,174,444.78)	(2,186,453.48)	(2,186,453.48)	0.00
202408	(2,174,444.78)		60,633.17		0.54259%	(11,633.83)		(2,113,811.61)	(2,137,454.14)	(2,137,454.14)	0.00
202409	(2,113,811.61)		19,618.63		0.54259%	(11,416.11)		(2,094,192.98)	(2,129,251.62)	(2,129,251.62)	0.00
202410	(2,094,192.98)		16,893.15		0.54259%	(11,317.05)		(2,077,299.83)	(2,123,675.52)	(2,123,675.52)	0.00
202411	(2,077,299.83)	✓	17,653.90	✓	0.54259%	(11,223.33)	v	(2,059,645.93)	(2,117,244.95)	(2,123,675.52)	(6,430.57)
202412						-		-		·	

current month entry 17,653.90 (11,223.33)

202411 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		
186322 ED WA				11,223.33	~
431016 ED WA		11,223.33	>		
186322 ED WA		17,653.90✔			
557324 ED WA				17,653.90	~

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

6,430.57 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
202411 🗸	ED ✔	WA 🗸	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0 0	(7,602.55)		0 ((307,579.91
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.07)		0 ((5.16
			0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL		0 0	(1.55)		0 ((10.85
			0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL		0 0	(0.71)		0 ((4.22
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0 0	(1,841.46)		0 ((68,459.01
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	(14.79)		0 ((577.42
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	(8.10)		0 ((348.55
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0 0	(211.86)		0 ((7,800.29
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.05)		0 ((1.42
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	(5.02)		0 ((110.71
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE		0 0	(1.91)		0 ((45.15
			0017	0017 - General Service TOUA - WA	442200	21 FIRM COMMERCIAL		0 0	(0.04)		0 ((0.04
			0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL		0 0	(0.02)		0 ((0.06
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0 0	(3,549.12)		0 ((137,537.84)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0 0	(285.88)		0 ((10,266.56
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	(27.83)		0 ((1,199.84
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0 0	(93.57)		0 ((3,799.85)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	(13.77)		0 ((394.20)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0 0	(919.97)		0 ((32,555.62)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0 0	(2,315.35)		0 ((44,901.18)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0 0	(0.09)		0 ((7.45)
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(16.24)		0 ((4,375.63)
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0 0	(126.40)		0 ((9,169.45)
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	(38.75)		0 ((2,019.24)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(14.45)		0 ((2,448.19)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	(2.08)		0 ((71.12)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0 0	(12.96)		0 ((962.61)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(1.96)		0 ((297.77)
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	1.30		0 ((604.18)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(0.18)		0 ((18.03)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-		0 ((39.63
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(1.09)		0 ((79.48)
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0 0	(3.18)		0 ((392.73)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0 0	(0.19)		0 ((11.72
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(0.01)		0 ((0.62
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0 0	-		0 ((12.50
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0 0	(0.30)		0 ((154.39
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	-		0 ((0.08)
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE		0 0	-		0 ((0.16
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL		0 0	(1,354.89)		0 ((47,375.61
		WA - Total						0 0	(18,465.09)		0 0	(683,638.47
	ED - Tota	i						0 0	(18,465.09)		0 0	(683,638.47
202411 - Total								0 0	(18,465.09)		0 0	(683,638.47)
Overall - Total								0 0	(18,465.09)	,	0 (

Page 2 of 4 Run Date: Dec 3, 2024

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 Conversion Factor
 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)

 Amort Expense
 (17,653.90)

✓ Check with Marcus at next GRC)

Avista Corporation Journal Entry

Journal: 475-WASHINGTION REC DEFERRAL

Resource Accounting Team:

Type: C

Category: DJ Currency: USD Last Saved by: Submitted by:

Approved by:

Jennifer Hossack

Jennifer Hossack

Effective Date: 202412✓

Last Update: 01/06/2025 9:41 AM

Approval Requested: 01/06/2025 9:41 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	5,568.14 ✓	0.00 WA REC Deferral Interest
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	5,568.14 √ WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	226,265.44 √ WA REC Deferral 202407-202506
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	226,265.44 🗸	0.00 WA REC Deferral 202407-202506
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	11,116.70√WA REC Deferral Amort Interest
60	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	L ED	WA	DL	11,116.70 🗸	0.00 WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	21,648.21	0.00 WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	21,648.21√WA Rec Deferral Amort
					Totals:	264,598.49	264,598.49

Explanation:

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

01/06/25 Date Amy Parsons 1/6/25 Reviewed by Date Approved for Entry Date Corporate Accounting use Only

DJ475 - Washington REC Deferral - Account 186324

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account	186324	ED WA							1	186324 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & CETA	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
202407	-		(549,924.63)	2,755,521.65	0.54259%	13,459.27		2,205,597.02	2,219,056.29	2,219,056.29	0.00	Semi-annual compounding
202408	2,205,597.02		(500,833.85)	-	0.54259%	10,608.61		1,704,763.17	1,728,831.05	1,728,831.05	0.00	
202409	1,704,763.17		(133,679.55)	-	0.54259%	8,887.21		1,571,083.62	1,604,038.71	1,604,038.71	0.00	
202410	1,571,083.62		(219,787.76)	-	0.54259%	7,928.27		1,351,295.86	1,392,179.22	1,392,179.22	0.00	
202411	1,351,295.86		(211,948.84)		0.54259%	6,756.99		1,139,347.02	1,186,987.37	1,186,987.37	0.00	
202412	1,139,347.02	>	(226,265.44)	>	0.54259%	5,568.14	/	913,081.58	966,290.07	1,186,987.37	220,697.30	
202501						-						Semi-annual compounding
202502												
202503												
202504												
202505												
202506												
202507	-											Transfer balance to 186322
current month entry			(226, 265.44)	•		5,568.14	-			•		

202412 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CF	₹	
186324 ED WA		5,568.14	\		
419600 ED WA				5,568.14	\
186324 ED WA				226,265.44	V
557322 ED WA		226,265.44			

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

220,697.30 TTL

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

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)	(311,542.00)	(333,892.00)	(1,799,999.25)	(1,129,608.00)	(863,676.00)	(852,390.00)	(766,566.00)	(205,290.00)	(336,186.00)	(324,450.00)	(346,014.00)	(7,601,317.25)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	7,617.94	1,469.89	1,277.32	3,866.91	1,586.60	13,322.82	2,400.83	1,323.65	836.96	1,061.48	781.41	47,118.81
Total		(320,131.00)	(303,924.06)	(332,422.11)	(1,798,721.93)	(1,125,741.09)	(862,089.40)	(839,067.18)	(764,165.17)	(203,966.35)	(335,349.04)	(323,388.52)	(345,232.59)	(7,554,198.44)
Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	(218,832.82)	(1,179,719.51)	(740,345.08)	(566,053.25)	(558,656.41)	(502,407.36)	(134,547.07)	(220,336.30)	(212,644.53)	(226,777.58)	(4,981,903.33)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	963.37	837.16	2,534.37	1,039.86	8,731.78	1,573.50	867.52	548.54	695.69	512.14	30,881.67
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83)	(217,869.45)	(1,178,882.35)	(737,810.71)	(565,013.39)	(549,924.63)	(500,833.85)	(133,679.55)	(219,787.76)	(211,948.84)	(226,265.44) 🗸	(4,951,021.66)
Accounting Entries														
186323.ED.WA (202307 thru 202406)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	
557322.ED.WA		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 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
202401	414,477.96		92,782.64	-	0.54259%	2,500.63		507,260.60	509,761.23	509,761.23	0.00
202402	507,260.60		85,756.92		0.54259%	2,985.00		593,017.52	598,503.15	598,503.15	0.00
202403	593,017.52		78,034.91		0.54259%	3,429.36		671,052.43	679,967.42	679,967.42	0.00
202404	671,052.43		73,201.81		0.54259%	3,839.66		744,254.24	757,008.89	757,008.89	0.00
202405	744,254.24		65,407.91		0.54259%	4,215.70		809,662.15	826,632.50	826,632.50	0.00
202406	809,662.15		66,076.01		0.54259%	4,572.41		875,738.16	897,280.92	897,280.92	0.00
202407	897,280.92	(3,149,272.20)	77,546.50		0.54259%	(12,008.70)		(2,174,444.78)	(2,186,453.48)	(2,186,453.48)	0.00
202408	(2,174,444.78)		60,633.17		0.54259%	(11,633.83)		(2,113,811.61)	(2,137,454.14)	(2,137,454.14)	0.00
202409	(2,113,811.61)		19,618.63		0.54259%	(11,416.11)		(2,094,192.98)	(2,129,251.62)	(2,129,251.62)	0.00
202410	(2,094,192.98)		16,893.15		0.54259%	(11,317.05)		(2,077,299.83)	(2,123,675.52)	(2,123,675.52)	0.00
202411	(2,077,299.83)		17,653.90		0.54259%	(11,223.33)		(2,059,645.93)	(2,117,244.95)	(2,117,244.95)	0.00
202412	(2,059,645.93)	/	21,648.21	/	0.54259%	(11,116.70)	/	(2,037,997.72)	(2,106,713.44)	(2,117,244.95)	(10,531.51)

current month entry 21,648.21 (11,116.70)

202412 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR		CR		_
186322 ED WA				11,116.70	\checkmark
431016 ED WA		11,116.70 _V	/		
186322 ED WA		21,648.21	<u> </u>		1
557324 ED WA				21,648.21	/

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

10,531.51 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
202412	ED √	WA 🗸	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0 0	(10,798.13)	(0	(318,378.04)
"	'		0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.16)	(0	(5.32)
			0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL		0 0	(2.31)	(0	(13.16)
			0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL		0 0	(1.15)	(0	(5.37)
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0 0	(2,257.47)	(0	(70,716.48)
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	(18.74)	(0	(596.16)
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	(10.58)	(0	(359.13)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0 0	(289.81)	(0	(8,090.10)
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	(0.06)	(0	(1.48)
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	(5.17)	(0	(115.88)
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE		0 0	(2.28)	(0	(47.43)
			0017	0017 - General Service TOUA - WA	442200	21 FIRM COMMERCIAL		0 0	(0.06)	(0	(0.10)
			0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL		0 0	(0.01)	(0	(0.07)
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0 0	(4,124.81)	(0	(141,662.65)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0 0	(305.27)	(0	(10,571.83)
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	(30.67)	(0	(1,230.51)
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0 0	(128.10)	(0	(3,927.95)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL		0 0	(17.09)	(0	(411.29)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0 0	(879.04)	(0	(33,434.66)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0 0	(2,159.97)	(0	(47,061.15)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0 0	(0.19)	(0	(7.64)
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(0.23)	(0	(4,375.86)
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0 0	(132.25)	(0	(9,301.70)
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	(30.55)	(0	(2,049.79)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(6.23)	(0	(2,454.42)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	(1.61)	(0	(72.73)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0 0	(13.34)	(0	(975.95)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(0.71)	(0	(298.48)
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(0.06)	(0	(604.24)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(0.18)	(0	(18.21)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-	(0	(39.63)
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	(1.09)	(0	(80.57)
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0 0	(3.17)	(0	(395.90)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0 0	1.22	(0	(10.50)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	(0.01)	(0	(0.63)
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0 0	-	(0	(12.50)
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0 0	0.02	(0	
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0		(0	
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE		0 0		(0	(0.16)
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL		0 0	(1,423.68)	(0	(48,799.29)
		WA - Total						0 0	(22,642.94)	0	0	, , ,
	ED - Tota							0 0	(22,642.94)	0	0	
202412 - Total								0 0	(22,642.94)	0	0	
Overall - Total								0 0	(22,642.94)	/	0	

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