

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  
Team: Resource Accounting  
Type: C  
Category: DJ  
Currency: USD


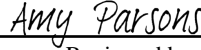
Last Saved by: Jennifer Hossack  
Submitted by: Jennifer Hossack  
Approved by:

Effective Date: 202401 ✓  
Last Update: 02/07/2024 1:50 PM  
Approval Requested: 02/07/2024 1:50 PM

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

Explanation:

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

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

**Avista Corporation Journal Entry**

Journal: 481-WA ERM

Effective Date: 202401

Team: Resource Accounting

Last Saved by: Jennifer Hossack

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

Type: C

Submitted by: Jennifer Hossack

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

Category: DJ

Approved by:

Currency: USD

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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

Account 186280

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

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

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

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

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 186290

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

Entry:

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

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182352

Use new FIT rate from Kaylene

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

Entry:

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

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

**Account 186295**

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

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

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$54,594,024	\$54,594,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$33,943,259)	(\$33,943,259)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$4,419,464	\$4,419,464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$21,574,355	\$21,574,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$3,351,823)	(\$3,351,823)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,782,206	\$1,782,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$16,942	\$16,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	<b>Adjusted Actual Net Expense</b>	<b>\$45,091,909</b>	<b>\$45,091,909</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>YTD</b>	<b>Jan/24</b>	<b>Feb/24</b>	<b>Mar/24</b>	<b>Apr/24</b>	<b>May/24</b>	<b>Jun/24</b>	<b>Jul/24</b>	<b>Aug/24</b>	<b>Sep/24</b>	<b>Oct/24</b>	<b>Nov/24</b>	<b>Dec/24</b>
9	555 Purchased Power	\$10,909,605	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
10	447 Sale for Resale	(\$11,577,159)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
11	501 Thermal Fuel	\$3,236,256	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
12	547 CT Fuel	\$13,985,651	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
13	456 Transmission Revenue	(\$2,186,051)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
14	565 Transmission Expense	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
15	557 Broker Fees - Other Expenses	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
16	456 Other Revenue	(\$517,006)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Authorized Net Expense</b>	<b>\$15,389,565</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
19	<b>Actual - Authorized Net Expense</b>	<b>\$29,702,344</b>	<b>\$29,702,344</b>											
20	Resource Optimization - Subtotal	\$3,021,411	\$3,021,411											
21	Adjusted Net Expense	\$32,723,755	\$32,723,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share		\$21,447,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$2,088,363)	(\$2,088,363)											
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$19,358,786</b>	<b>\$19,358,786</b>											
28	<b>Cumulative Balance</b>		<b>\$19,358,786</b>											
input	10,000,000 and up	90%	90%	\$9,358,786										
input	4,000,000 to \$10M	50%	75%	\$6,000,000										
input	0 to \$4M	0%	0%	\$4,000,000										
	check #-should be zero	S	R	\$0										
	Deferral Amount, Cumulative (Customer)			\$11,422,907										
	Deferral Amount, Monthly Entry			\$11,422,907										
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$11,422,907)	(\$11,422,907)											
	<b>Company Band Gross Margin Impact, Cumulative</b>			<b>\$7,935,879</b>										



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

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

**555 PURCHASED POWER**

555000	\$48,020,819	\$48,020,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	(\$141,984)	(\$141,984)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$2,685,047	\$2,685,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$214,330	\$214,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$3,819,340	\$3,819,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$3,528)	(\$3,528) ✓											
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$54,594,024</b>	<b>\$54,594,024</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

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

**447 SALES FOR RESALE**

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

**501 FUEL-DOLLARS**

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>501 FUEL-TONS</b>													
30 Kettle Falls	56,818	56,818	-	-	-	-	-	-	-	-	-	-	-
31 Colstrip	93,761	93,761	-	-	-	-	-	-	-	-	-	-	-
<b>501 FUEL-COST PER TON</b>													
32 Kettle Falls	wood	\$19.65											
33 Colstrip	coal	\$34.87											
<b>547 FUEL</b>													
34 NE CT Gas/Oil-547213	\$2,817	\$2,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Boulder Park-547216	\$479,532	\$479,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Kettle Falls CT-547211	\$267,844	\$267,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 Coyote Springs2-547610	\$8,048,513	\$8,048,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Lancaster-547312	\$6,690,143	\$6,690,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 Rathdrum CT-547310	\$6,085,506	\$6,085,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>40 Total 547 Fuel Expense</b>	<b>\$21,574,355</b>	<b>\$21,574,355</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>41 TOTAL NET EXPENSE</b>													
	<b>\$46,644,584</b>	<b>\$46,644,584</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>456 TRANSMISSION REVENUE</b>													
		<b>202401</b>	<b>202402</b>	<b>202403</b>	<b>202404</b>	<b>202405</b>	<b>202406</b>	<b>202407</b>	<b>202408</b>	<b>202409</b>	<b>202410</b>	<b>202411</b>	<b>202412</b>
42 456100 ED AN	(\$2,753,922)	(\$2,753,922)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$214,330)	(\$214,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>52 Total 456 Transmission Revenue</b>	<b>(\$3,351,823)</b>	<b>(\$3,351,823)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53 565000 ED AN	\$1,777,670	\$1,777,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>	<b>\$1,782,206</b>	<b>\$1,782,206</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57 557170 ED AN	\$10,811	\$10,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 557165 ED AN	\$2,234	\$2,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60 557167 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 557018 ED AN	\$3,897	\$3,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>62 Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$16,942</b>	<b>\$16,942</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
63 Econ Dispatch-557010	\$3,443,708	\$3,443,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Econ Dispatch-557150	(\$3,026,977)	(\$3,026,977)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557700	\$774,329	\$774,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Gas Bookouts-557711	(\$774,329)	(\$774,329)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 Intraco Thermal Gas-557730	\$2,611,710	\$2,611,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Fuel DispatchFin -456010	\$550,289	\$550,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 Fuel Dispatch-456015	(\$1,442,383)	(\$1,442,383)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Other Elec Rev - Extraction Plant Cr - 456018	(\$33,455)	(\$33,455)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Intraco Thermal Gas-456730	(\$1,698,345)	(\$1,698,345)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456711	\$525,541	\$525,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 Fuel Bookouts-456720	(\$525,541)	(\$525,541)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>75 Other Purchases and Sales Subtotal</b>	<b>\$404,547</b>	<b>\$404,547</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76 Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77 Misc. Power Exp. Subtotal</b>	<b>\$2,616,750</b>	<b>\$2,616,750</b>											

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>80 Wind REC Subtotal</b>	<b>\$114</b>	<b>\$114</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>84 EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>85 Net Resource Optimization</b>	<b>\$3,021,411</b>	<b>\$3,021,411</b> ✓											
<b>86 Adjusted Actual Net Expense</b>	<b>\$48,113,320</b>	<b>\$48,113,320</b>											

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	689,126 ✓	-	-	-	-	-	-	-	-	-	-	-	689,126
Deduct Prior Month Unbilled	(257,615) ✓	-	-	-	-	-	-	-	-	-	-	-	(257,615)
Add Current Month Unbilled	260,999 ✓	-	-	-	-	-	-	-	-	-	-	-	260,999
<b>Total Retail Sales</b>	<b>692,510 ✓</b>	-	-	-	-	-	-	-	-	-	-	-	<b>692,510</b>
Test Year Retail Sales	525,841 ✓	468,209	497,280	424,008	430,810	426,095	482,343	496,837	422,137	448,917	469,061	544,515	525,841
Difference from Test Year	166,669 ✓												166,669
Production Rate - \$/MWh	\$12.53 ✓	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	
Total Revenue Credit - \$	\$2,088,363 ✓ R-05	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,088,363

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

	<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>
<b>Expenses</b>												
=Capital X 10.78%/12 (Updated for 2024)	\$ 12,406.30											
=Power Supply Credit X Mwh (28.27 for 2024)	26,262.83											
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$3,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00											
<b>Revenue</b>												
=Mwh X Customer Sales Amt (\$52.71)	48,967.59											
=Value of Power (Powdex Price)	\$248,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2024	-	-	-	-	-	-	-	-	-	-	-	-
<b>Project Costs:</b>												
02806528 - Lind Interconnect Solar Transmission	657,426.10											
02806529 - Lind Interconnect Solar Distribution	513,030.82											
02806530 - Lind Interconnect Solar Communication	210,485.37											
	1,380,942.29	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue</b>												
Customer Sales	\$48,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Market Value	\$248,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Total	\$297,780	\$297,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
<b>Expense</b>												
PPA Purchase	\$39,901											
Power Supply Rate Credit	\$26,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$12,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Integration	\$3,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0											
Total	\$82,098	\$82,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Margin	\$215,682	\$215,682	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

R-04

Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	12,846	0	0	12,846
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	891	0	0	891
202401	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	0	111
202401	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,478	0	0	2,478
202401	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,610	0	0	1,610
202401	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	32	0	0	32
202401	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	36	0	0	36
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	1
202401	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	31,993	0	0	31,993
202401	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	37	0	0	37
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	30	0	0	30
202401	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	67,251	0	0	67,251
202401	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	71	0	0	71
202401	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	159	0	0	159
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	3,088	0	0	3,088
202401	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	221,195	0	0	221,195
202401	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	1,140,523	0	0	1,140,523
202401	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	76,744	0	0	76,744
202401	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	723	0	0	723
202401	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	983	0	0	983
202401	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	81	0	0	81
202401	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2	0	0	2
202401	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,763	0	0	1,763
202401	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	174	0	0	174
202401	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	31,490	0	0	31,490
202401	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
202401	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	98,120	0	0	98,120
202401	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	17	0	0	17
202401	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	13,713	0	0	13,713
202401	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	405,515	0	0	405,515
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,417	0	0	1,417
202401	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	791	0	0	791
202401	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,600	0	0	2,600
202401	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	288	0	0	288
202401	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
202401	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	25	0	0	25
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>2,116,800</b>	<b>0</b>	<b>0</b>	<b>2,116,800</b>

**For Internal Use Only**

Conversion Factor 0.956069 ✓ Conversion Factor  
**2,023,806.98** ✓  
 R-03  
 182352 ERM Amortizing - Journal

## Current Month Journal Entry

Jurisdiction: WA ✓

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

Unbilled Calc Workbook ✓



**Revenue By Revenue Class**

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
		<b>ED - Summary</b>		<b>328,980</b>	<b>689,126,274</b>	<b>78,473,906</b>	<b>328,980</b>	<b>689,126,274</b>	<b>78,473,906</b>
<b>202401 - Summary</b>				<b>328,980</b>	<b>689,126,274</b>	<b>78,473,906</b>	<b>328,980</b>	<b>689,126,274</b>	<b>78,473,906</b>
<b>Overall - Summary</b>				<b>328,980</b>	<b>689,126,274</b> ✓	<b>78,473,906</b>	<b>328,980</b>	<b>689,126,274</b>	<b>78,473,906</b>

Page 2 of 4

Run Date: Feb 6, 2024

**For Internal Use Only**

[Billed Sales - Calc Workbook](#) ✓



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

Hourly Data

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

**Avista Corporation Journal Entry**

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

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

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

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

**Avista Corporation Journal Entry**

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

Effective Date: 202401  
Last Saved by: Jennifer Hossack  
Submitted by: Jennifer Hossack  
Approved by:  
Last Update: 02/12/2024 4:26 PM  
Approval Requested: 02/12/2024 4:27 PM

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

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

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

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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

**Account 186280**

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

**Revised Entry ✓**

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

**Original Entry ✓**

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

**Variance to be adjusted on NSJ**

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182352 Use new FIT rate from Kaylene

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

Revised Entry

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

Original Entry ✓

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

Variance to be adjusted on NSJ

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

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line No.

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

AUTHORIZED NET EXPENSE-SYSTEM		YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$10,909,605	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
10	447 Sale for Resale	(\$11,577,159)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
11	501 Thermal Fuel	\$3,236,256	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,756,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
12	547 CT Fuel	\$13,985,651	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
13	456 Transmission Revenue	(\$2,186,051)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
14	565 Transmission Expense	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
15	557 Broker Fees - Other Expenses	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
16	456 Other Revenue	(\$517,006)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Authorized Net Expense</b>	<b>\$15,389,565</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>

19	<b>Actual - Authorized Net Expense</b>	<b>\$29,702,344</b>	<b>\$29,702,344</b>	<b>(\$16,418,467)</b>										
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20	Resource Optimization - Subtotal	\$3,021,411	\$3,021,411	\$0										
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21	Adjusted Net Expense	\$32,723,755	\$32,723,755	(\$16,418,467)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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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%
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23	Washington Share		\$21,447,149	✓ (\$10,760,663)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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25	WA Retail Revenue Adjustment	(\$719,372)	(\$719,372)	✓										
	(+) Surcharge (-) Rebate													

26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$20,727,777</b>	<b>\$20,727,777</b>	✓	#VALUE!									
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28	<b>Cumulative Balance</b>		<b>\$20,727,777</b>	✓	#VALUE!									
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input	10,000,000 and up	90%	90%	\$10,727,777	#VALUE!									
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input	4,000,000 to \$10M	50%	75%	\$6,000,000	#VALUE!									
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input	0 to \$4M	0%	0%	\$4,000,000	#VALUE!									
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	check #-should be zero	S	R	\$0	#VALUE!									
--	------------------------	---	---	-----	---------	--	--	--	--	--	--	--	--	--

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

	Deferral Amount, Monthly Entry			\$12,654,999	#VALUE!									
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	Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$12,654,999)	(\$12,654,999)	✓	#VALUE!									
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	<b>Company Band Gross Margin Impact, Cumulative</b>			<b>\$8,072,778</b>	✓	#VALUE!								
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Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>555 PURCHASED POWER</b>													
1	Short-Term Purchases	\$42,891,656	\$42,263,479	\$628,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$3,096,183	\$3,096,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$520	\$520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$85,337	\$85,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$2,880,764	\$2,880,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$984	\$984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$112,666	\$112,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$219,393	\$219,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$613,308	\$613,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$2,591,265	\$2,591,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$1,909,342	\$1,909,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$748,437	\$748,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$214,330	\$214,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$141,984)	(\$141,984)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$55,222,201</b>	<b>\$54,594,024</b>	<b>\$628,177</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**555 PURCHASED POWER**

555000	\$48,020,819	\$48,020,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	(\$141,984)	(\$141,984)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$2,685,047	\$2,685,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$214,330	\$214,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$4,447,517	\$3,819,340	\$628,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$3,528)</b>	<b>(\$3,528)</b>											
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$55,222,201</b>	<b>\$54,594,024</b>	<b>\$628,177</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

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

**447 SALES FOR RESALE**

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

**501 FUEL-DOLLARS**

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>501 FUEL-TONS</b>													
30 Kettle Falls	56,818	56,818	-	-	-	-	-	-	-	-	-	-	-
31 Colstrip	93,761	93,761	-	-	-	-	-	-	-	-	-	-	-
<b>501 FUEL-COST PER TON</b>													
32 Kettle Falls	wood	\$19.65											
33 Colstrip	coal	\$34.87											
<b>547 FUEL</b>													
34 NE CT Gas/Oil-547213	\$2,817	\$2,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Boulder Park-547216	\$479,532	\$479,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Kettle Falls CT-547211	\$267,844	\$267,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 Coyote Springs2-547610	\$8,048,513	\$8,048,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Lancaster-547312	\$6,690,143	\$6,690,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 Rathdrum CT-547310	\$6,085,506	\$6,085,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>40 Total 547 Fuel Expense</b>	<b>\$21,574,355</b>	<b>\$21,574,355</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>41 TOTAL NET EXPENSE</b>													
	<b>\$47,050,291</b>	<b>\$46,644,584</b>	<b>\$405,707</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>456 TRANSMISSION REVENUE</b>													
		<b>202401</b>	<b>202402</b>	<b>202403</b>	<b>202404</b>	<b>202405</b>	<b>202406</b>	<b>202407</b>	<b>202408</b>	<b>202409</b>	<b>202410</b>	<b>202411</b>	<b>202412</b>
42 456100 ED AN	(\$2,753,922)	(\$2,753,922)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$214,330)	(\$214,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>52 Total 456 Transmission Revenue</b>	<b>(\$3,351,823)</b>	<b>(\$3,351,823)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53 565000 ED AN	\$1,777,670	\$1,777,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>	<b>\$1,782,206</b>	<b>\$1,782,206</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57 557170 ED AN	\$10,811	\$10,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 557165 ED AN	\$2,234	\$2,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60 557167 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 557018 ED AN	\$3,897	\$3,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>62 Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$16,942</b>	<b>\$16,942</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
63 Econ Dispatch-557010	\$3,443,708	\$3,443,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Econ Dispatch-557150	(\$3,026,977)	(\$3,026,977)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557700	\$774,329	\$774,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Gas Bookouts-557711	(\$774,329)	(\$774,329)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 Intraco Thermal Gas-557730	\$2,611,710	\$2,611,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Fuel DispatchFin -456010	\$550,289	\$550,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 Fuel Dispatch-456015	(\$1,442,383)	(\$1,442,383)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Other Elec Rev - Extraction Plant Cr - 456018	(\$33,455)	(\$33,455)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Intraco Thermal Gas-456730	(\$1,698,345)	(\$1,698,345)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456711	\$525,541	\$525,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 Fuel Bookouts-456720	(\$525,541)	(\$525,541)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>75 Other Purchases and Sales Subtotal</b>	<b>\$404,547</b>	<b>\$404,547</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76 Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77 Misc. Power Exp. Subtotal</b>	<b>\$2,616,750</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>80 Wind REC Subtotal</b>	<b>\$114</b>	<b>\$114</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>84 EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>85 Net Resource Optimization</b>	<b>\$3,021,411</b>	<b>\$3,021,411</b>	<b>\$0</b>										
<b>86 Adjusted Actual Net Expense</b>	<b>\$48,519,027</b>	<b>\$48,113,320</b>	<b>\$405,707</b>										

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869 ✓	-	-	-	-	-	-	-	-	-	-	-	579,869
Deduct Prior Month Unbilled	(257,615) ✓	-	-	-	-	-	-	-	-	-	-	-	(257,615)
Add Current Month Unbilled	260,999 ✓	-	-	-	-	-	-	-	-	-	-	-	260,999
<b>Total Retail Sales</b>	<b>583,253 ✓</b>	-	-	-	-	-	-	-	-	-	-	-	<b>583,253</b>
<b>Test Year Retail Sales</b>	<b>525,841 ✓</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>525,841</b>
<b>Difference from Test Year</b>	<b>57,412 ✓</b>												<b>57,412</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53 ✓</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$719,372 ✓</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$719,372</b>

R-03



**Revenue By Revenue Class**

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: WA ✓

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

**For Internal Use Only**

Billed Sales - Calc Workbook - Input Tab

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

For Internal Use Only

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

**Hossack, Jennifer**

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

Hi Jenn,

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

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

---

**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**

Journal: NSJ001 - WA ERM Adjustment  
 Team: Resource Accounting  
 Type: C  
 Category: NSJ  
 Currency: USD

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

Effective Date: 202401 ✓  
 Last Update: 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
<b>Totals:</b>						<b>1,725.00</b>	<b>1,725.00</b>	

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.

<u><i>Jenn Hossack</i></u> Prepared by Jennifer Hossack	<u>01/31/24</u> Date
<u><i>Amy Parsons</i></u> Reviewed by	<u>1/31/24</u> Date
<u><i>John F Wilcox</i></u> Approved for Entry Corporate Accounting use Only	<u>2/6/24</u> Date

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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

YTD BALANCES WITH ADJUSTMENT ✓

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									38,105,837		
1/31/2023	38,105,837	(38,105,837)	876,101		1,381		876,101	877,482	877,482	0.00	
2/28/2023	876,101		4,722,187		10,208		5,598,288	5,609,877	5,609,877	0.00	
3/31/2023	5,598,288		2,679,353		21,878		8,277,641	8,311,108	8,311,108	0.00	
4/30/2023	8,277,641		4,293,693		32,873		12,571,334	12,637,674	12,637,674	0.00	
5/31/2023	12,571,334		(8,281,992)		26,584		4,289,342	4,382,266	4,382,266	0.00	
6/30/2023	4,289,342		(1,744,111)	C ✓	10,776		2,545,231	2,648,931	2,647,240	(1,691.00)	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. 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)	

NEW YTD BAL	15,521,177	E ✓	306,345	✓
Recorded:	15,519,489	B ✓	306,308	F ✓
YTD Diff	\$ (D) 1,688		\$ 37	

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

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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	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									38,105,837		
1/31/2023	38,105,837	(38,105,837)	876,101		1,381		876,101	877,482	877,482	0.00	
2/28/2023	876,101		4,722,187		10,208		5,598,288	5,609,877	5,609,877	0.00	
3/31/2023	5,598,288		2,679,353		21,878		8,277,641	8,311,108	8,311,108	0.00	
4/30/2023	8,277,641		4,293,693		32,873		12,571,334	12,637,674	12,637,674	0.00	
5/31/2023	12,571,334		(8,281,992)		26,584		4,289,342	4,382,266	4,382,266	0.00	
6/30/2023	4,289,342		(1,745,799)		10,773		2,543,543	2,647,240	2,647,240	0.00	Need to follow up with Carly on the entry that changed this value - related to broker fees
7/31/2023	2,647,240		3,587,341		14,805		6,234,581	6,249,386	6,249,386	0.00	
8/31/2023	6,234,581		6,147,789		31,032		12,382,370	12,428,207	12,428,207	0.00	
9/30/2023	12,382,370		(2,208,311)		37,598		10,174,059	10,257,494	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		1,609,654		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	
<b>Recorded:</b>			<b>15,519,489</b>	<b>(B) ✓</b>	<b>306,308</b>	<b>(F) ✓</b>					



Changes Semiannually on January 1 and July 1

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

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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%

ORIGINAL JUNE JOURNAL



Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									38,105,837		
1/31/2023	38,105,837	(38,105,837)	876,101		1,381		876,101	877,482	877,482	0.00	
2/28/2023	876,101		4,722,187		10,208		5,598,288	5,609,877	5,609,877	0.00	
3/31/2023	5,598,288		2,679,353		21,878		8,277,641	8,311,108	8,311,108	0.00	
4/30/2023	8,277,641		4,293,693		32,873		12,571,334	12,637,674	12,637,674	0.00	
5/31/2023	12,571,334		(8,281,992)		26,584		4,289,342	4,382,266	4,382,266	0.00	
6/30/2023	4,289,342		(1,745,799)	✓ (A)	10,773		2,543,543	2,647,240	4,382,266	1,735,026.00	
7/31/2023											
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

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

# JUNE JOURNAL ENTRY SUPPORT - ERM CALCULATION ✓

## Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
1 555 Purchased Power	\$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
4 547 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
5 456 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
6 565 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
7 557 Broker Fees	\$1,529,227	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$115,365	\$0	\$0	\$0	\$0	\$0	\$0
<b>8 Adjusted Actual Net Expense</b>	<b>\$35,378,413</b>	<b>(\$1,056,977)</b>	<b>\$19,897,825</b>	<b>\$15,185,883</b>	<b>\$12,466,439</b>	<b>(\$11,649,139)</b>	<b>\$503,193</b>	<b>\$31,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>Total through June</b>	<b>Jan/23</b>	<b>Feb/23</b>	<b>Mar/23</b>	<b>Apr/23</b>	<b>May/23</b>	<b>Jun/23</b>	<b>Jul/23</b>	<b>Aug/23</b>	<b>Sep/23</b>	<b>Oct/23</b>	<b>Nov/23</b>	<b>Dec/23</b>
9 555 Purchased Power	\$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
12 547 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
13 456 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)
14 565 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
15 557 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
16 456 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
<b>18 Authorized Net Expense</b>	<b>\$60,893,374</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
<b>19 Actual - Authorized Net Expense</b>	<b>(\$25,546,150)</b>	<b>(\$16,446,542)</b>	<b>\$3,073,651</b>	<b>\$2,160,014</b>	<b>\$5,113,062</b>	<b>(\$15,752,575)</b>	<b>(\$3,693,760)</b>	<b>\$2,210,128</b>					
20 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%	65.54%
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
25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$724,396)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)						
<b>26 Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$9,087,086</b>	<b>\$5,752,201</b>	<b>\$7,134,786</b>	<b>\$2,977,059</b>	<b>\$4,770,769</b>	<b>(\$9,202,213)</b>	<b>(\$2,345,516)</b>	<b>#VALUE!</b>					
<b>28 Cumulative Balance</b>		<b>\$5,752,201</b>	<b>\$12,886,987</b>	<b>\$15,864,046</b>	<b>\$20,634,815</b>	<b>\$11,432,602</b>	<b>\$9,087,086</b>	<b>#VALUE!</b>					
Deferral Amount, Cumulative (Customer)		\$876,101	\$5,598,288	\$8,277,641	\$12,571,334	\$4,289,342	\$2,543,543	#VALUE!					
Deferral Amount, Monthly Entry		\$876,101	\$4,722,187	\$2,679,353	\$4,293,693	(\$8,281,992)	(\$1,745,799)	#VALUE!					
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$2,543,543)</b>	<b>(\$876,101)</b>	<b>(\$4,722,187)</b>	<b>(\$2,679,353)</b>	<b>(\$4,293,693)</b>	<b>\$8,281,992</b>	<b>\$1,745,799</b>	<b>#VALUE!</b>					
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$4,876,100</b>	<b>\$7,288,699</b>	<b>\$7,586,405</b>	<b>\$8,063,481</b>	<b>\$7,143,260</b>	<b>\$6,543,543</b>	<b>#VALUE!</b>					

DECEMBER JOURNAL ENTRY SUPPORT - ERM CALCULATION

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
1	555 Purchased Power	\$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
2	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)
3	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
4	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
5	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)
6	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
7	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
8	<b>Adjusted Actual Net Expense</b>	<b>\$99,491,220</b>	<b>(\$1,056,977)</b>	<b>\$19,897,825</b>	<b>\$15,185,883</b>	<b>\$12,466,439</b>	<b>(\$11,649,139)</b>	<b>\$508,344</b>	<b>\$4,917,283</b>	<b>\$17,852,875</b>	<b>\$615,541</b>	<b>\$10,790,012</b>	<b>\$14,697,260</b>	<b>\$15,265,874</b> ✓
	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>YTD</b>	<b>Jan/23</b>	<b>Feb/23</b>	<b>Mar/23</b>	<b>Apr/23</b>	<b>May/23</b>	<b>Jun/23</b>	<b>Jul/23</b>	<b>Aug/23</b>	<b>Sep/23</b>	<b>Oct/23</b>	<b>Nov/23</b>	<b>Dec/23</b>
9	555 Purchased Power	\$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
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)
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	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887	
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
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)
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
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)
17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Authorized Net Expense</b>	<b>\$107,842,374</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b> ✓
19	<b>Actual - Authorized Net Expense</b>	<b>(\$8,351,154)</b>	<b>(\$16,446,542)</b>	<b>\$3,073,651</b>	<b>\$2,160,014</b>	<b>\$5,113,062</b>	<b>(\$15,752,575)</b>	<b>(\$3,688,609)</b>	<b>\$7,096,222</b>	<b>\$9,901,140</b>	<b>(\$4,749,219)</b>	<b>\$117,203</b>	<b>\$1,695,808</b>	<b>\$3,128,691</b> ✓
20	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
21	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
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	\$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
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,293,595)	(\$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
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$23,912,419</b>	<b>\$5,752,201</b>	<b>\$7,134,786</b>	<b>\$2,977,059</b>	<b>\$4,770,769</b>	<b>(\$9,202,213)</b>	<b>(\$2,342,140)</b>	<b>\$4,390,174</b>	<b>\$6,830,876</b>	<b>(\$2,453,679)</b>	<b>\$495,940</b>	<b>\$1,788,394</b>	<b>\$3,770,252</b> ✓
28	<b>Cumulative Balance</b>		<b>\$5,752,201</b>	<b>\$12,886,987</b>	<b>\$15,864,046</b>	<b>\$20,634,815</b>	<b>\$11,432,602</b>	<b>\$9,090,462</b>	<b>\$13,480,636</b>	<b>\$20,311,512</b>	<b>\$17,857,833</b>	<b>\$18,353,773</b>	<b>\$20,142,167</b>	<b>\$23,912,419</b> ✓
input	10,000,000 and up	90% 90%	\$0	\$2,886,987	\$5,864,046	\$10,634,815	\$1,432,602	\$0	\$3,480,636	\$10,311,512	\$7,857,833	\$8,353,773	\$10,142,167	\$13,912,419
input	4,000,000 to \$10M	50% 75%	\$1,752,201	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$5,090,462	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$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	\$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
	Deferral Amount, Cumulative (Customer)		\$876,101	\$5,598,288	\$8,277,641	\$12,571,334	\$4,289,342	\$2,545,231	\$6,132,572	\$12,280,361	\$10,072,050	\$10,518,396	\$12,127,950	\$15,521,177 (E) ✓
	Deferral Amount, Monthly Entry		\$876,101	\$4,722,187	\$2,679,353	\$4,293,693	(\$8,281,992)	(\$1,744,111) ✓	\$3,587,341	\$6,147,789	(\$2,208,311)	\$446,346	\$1,609,554	\$3,393,227
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$15,521,177)	(\$876,101)	(\$4,722,187)	(\$2,679,353)	(\$4,293,693)	\$8,281,992	\$1,744,111 (C)	(\$3,587,341)	(\$6,147,789)	\$2,208,311	(\$446,346)	(\$1,609,554)	(\$3,393,227) ✓
	<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$4,876,100</b>	<b>\$7,288,699</b>	<b>\$7,586,405</b>	<b>\$8,063,481</b>	<b>\$7,143,260</b>	<b>\$6,545,231</b>	<b>\$7,348,064</b>	<b>\$8,031,151</b>	<b>\$7,785,783</b>	<b>\$7,835,377</b>	<b>\$8,014,217</b>	<b>\$8,391,242</b>

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 - ✓  
 Total - 2 items (D) 1,688.00 T ✓

**Balance Drilldown** ✓  
202312, YTD, USD, AVISTA CORP || January 31, 2024 at 9:08:31 AM PST

Account Combination	FERC	FERC Description	Service	Jurisdiction	Debit	Credit	Net	Closing Balance
001.557280.ED.WA.DL ✓	557280	DEFERRED POWER SUPPLY EXPENSE	ED	WA	12,236,102.00	27,755,591.00	(15,519,489.00)	(15,519,489.00) (B) ✓
					<u>12,236,102.00</u>	<u>27,755,591.00</u>	<u>-15,519,489.00</u>	<u>-15,519,489.00</u>

**Avista Corporation Journal Entry**

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

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

Effective Date: 202402✓  
Last Update: 03/06/2024 3:32 PM  
Approval Requested: 03/06/2024 3:32 PM

Explanation:

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

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>03/06/24</u> Date
<u>Amy Parsons</u> Reviewed by	<u>3/6/24</u> Date
<u>Approved for Entry</u> Corporate Accounting use Only	<u>                    </u> Date

**Avista Corporation Journal Entry**

Journal: 481-WA ERM	Effective Date: 202402
Team: Resource Accounting	Last Saved by: Jennifer Hossack
Type: C	Submitted by: Jennifer Hossack
Category: DJ	Approved by:
Currency: USD	
	Last Update: 03/06/2024 3:32 PM
	Approval Requested: 03/06/2024 3:32 PM

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	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	1,572,914.00	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
<b>Totals:</b>						<b>8,472,575.00</b>	<b>8,472,575.00</b>	

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	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			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**

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	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

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	0.00	
2/29/2024	23,775,948 ✓		(1,572,914) ✓		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 ✓
557290 ED WA	1,572,914 ✓	
419600 ED WA		79,185 ✓
182352 ED WA	79,185 ✓	
		WA ERM Deferral-Approved for Rebate
		WA ERM Amortization
		Interest Income Energy Deferrals
		WA ERM Deferral-Approved for Rebate

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	0.00	
2/29/2024	(3,880,816)		(20,354)	✓	(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 ✓	Interest Expense on Pending Balance

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS		TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	555 Purchased Power	\$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	<b>Adjusted Actual Net Expense</b>	<b>\$49,349,084</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b> ✓	<b>\$334,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

AUTHORIZED NET EXPENSE-SYSTEM		YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$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	<b>Authorized Net Expense</b>	<b>\$32,213,739</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b> ✓	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>

19	<b>Actual - Authorized Net Expense</b>	<b>\$17,135,345</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b> ✓	<b>(\$12,691,757)</b>									
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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
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,141,032)	(\$719,372)	(\$421,660)										
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$13,283,161</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b> ✓	<b>#VALUE!</b>									

28	<b>Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b> ✓	<b>#VALUE!</b>									
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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!								
	check #-should be zero	S	R	\$0	\$0	#VALUE!								

	Deferral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	✓	#VALUE!								
	Deferral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	✓	#VALUE!								
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$5,954,845)	(\$12,654,999)	\$6,700,154	✓	#VALUE!								
	<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$8,072,778</b>	<b>\$7,328,316</b> ✓		<b>#VALUE!</b>								

✓

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>555 PURCHASED POWER</b>													
1	Short-Term Purchases	\$45,165,575	\$42,263,479	\$2,567,984	\$334,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
3	Douglas County PUD (Wells Settlement)	\$25,071	\$520	\$24,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$170,674	\$85,337	\$85,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$5,761,528	\$2,880,764	\$2,880,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$2,300	\$984	\$1,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$286,096	\$112,666	\$173,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$731,409	\$219,393	\$512,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,170,306	\$613,308	\$556,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$5,261,123	\$2,591,265	\$2,669,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$3,814,761	\$1,909,342	\$1,905,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$1,775,370	\$748,437	\$1,026,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$240,389	\$214,330	\$26,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$25,993)	(\$141,984)	\$115,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$70,570,975</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$334,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>555 PURCHASED POWER</b>													
555000	\$63,081,692	\$48,020,819	\$15,060,873	\$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	(\$25,993)	(\$141,984)	\$115,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$2,749,347	\$2,685,047	\$64,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$240,389	\$214,330	\$26,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$4,534,638	\$3,819,340	\$381,186	\$334,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$9,098)</b>	<b>(\$3,528)</b>	<b>(\$5,570)</b>										
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$70,570,975</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$334,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
19	Short-Term Sales	(\$48,563,611)	(\$24,625,315)	(\$23,938,296)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$1,195,418)	(\$998,949)	(\$196,469)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$25,265)	(\$13,126)	(\$12,139)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$97,873)	(\$49,403)	(\$48,470)	\$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
24	<b>Total 447 Sales for Resale</b>	<b>(\$60,512,978)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
447000	(\$42,263,080)	(\$24,238,221)	(\$18,024,859)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	<b>\$315,610</b>	<b>\$248,812</b>	<b>\$66,798</b>										
447100	\$5,927,952	\$9,312,840	(\$3,384,888)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$12,401,984)	(\$9,696,911)	(\$2,705,073)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$728,337)	(\$605,137)	(\$123,200)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$240,389)	(\$214,330)	(\$26,059)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$10,630,811)	(\$8,256,466)	(\$2,374,345)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$491,939)	(\$493,846)	\$1,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>(\$60,512,978)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>501 FUEL-DOLLARS</b>													
25	Kettle Falls Wood-501110	\$2,174,707	\$1,116,200	\$1,058,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$2,121	\$2,321	(\$200)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$6,308,978	\$3,269,730	\$3,039,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$56,703	\$31,213	\$25,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$8,542,509</b>	<b>\$4,419,464</b>	<b>\$4,123,045</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>501 FUEL-TONS</b>													
30 Kettle Falls	112,338	56,818	55,520	-	-	-	-	-	-	-	-	-	-
31 Colstrip	178,102	93,761	84,341	-	-	-	-	-	-	-	-	-	-
<b>501 FUEL-COST PER TON</b>													
32 Kettle Falls	wood	\$19.65	\$19.07										
33 Colstrip	coal	\$34.87	\$36.04										
<b>547 FUEL</b>													
34 NE CT Gas/Oil-547213	\$231	\$2,817	(\$2,586)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Boulder Park-547216	\$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 Coyote Springs2-547610	\$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
<b>40 Total 547 Fuel Expense</b>	<b>\$34,191,356</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>41 TOTAL NET EXPENSE</b>													
	<b>\$52,791,862</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$334,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>202401</b>	<b>202402</b>	<b>202403</b>	<b>202404</b>	<b>202405</b>	<b>202406</b>	<b>202407</b>	<b>202408</b>	<b>202409</b>	<b>202410</b>	<b>202411</b>	<b>202412</b>
<b>456 TRANSMISSION REVENUE</b>													
42 456100 ED AN	(\$5,685,226)	(\$2,753,922)	(\$2,931,304)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$154,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans	(\$282,862)	(\$137,500)	(\$145,362)	\$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
49 456017 ED AN - Low Voltage	(\$20,126)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$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
<b>52 Total 456 Transmission Revenue</b>	<b>(\$6,700,619)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53 565000 ED AN	\$3,509,110	\$1,777,670	\$1,731,440	\$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	\$9,072	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>	<b>\$3,518,182</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57 557170 ED AN	\$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
59 557165 ED AN	\$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 557018 ED AN	\$7,679	\$3,897	\$3,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>62 Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$73,771</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
63 Econ Dispatch-557010	\$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 Gas Bookouts-557700	\$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
67 Intraco Thermal Gas-557730	\$3,304,708	\$2,611,710	\$692,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Fuel DispatchFin -456010	\$1,885,195	\$550,289	\$1,334,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 Fuel Dispatch-456015	(\$2,683,314)	(\$1,442,383)	(\$1,240,931)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Other Elec Rev - Extraction Plant Cr - 456018	(\$66,319)	(\$33,455)	(\$32,864)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Intraco Thermal Gas-456730	(\$1,826,327)	(\$1,698,345)	(\$127,982)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456711	\$539,031	\$525,541	\$13,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 Fuel Bookouts-456720	(\$539,031)	(\$525,541)	(\$13,490)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>75 Other Purchases and Sales Subtotal</b>	<b>\$2,255,985</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76 Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77 Misc. Power Exp. Subtotal</b>	<b>\$2,616,750</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
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
<b>80 Wind REC Subtotal</b>	<b>\$149</b>	<b>\$114</b>	<b>\$35</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>84 EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>85 Net Resource Optimization</b>	<b>\$4,872,884</b>	<b>\$3,021,411</b>	<b>\$1,851,473</b>	<b>\$0</b>									
<b>86 Adjusted Actual Net Expense</b>	<b>\$54,556,080</b>	<b>\$48,113,320</b>	<b>\$6,108,648</b>	<b>\$334,112</b>									

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	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
<b>Total Retail Sales</b>	<b>583,253</b>	<b>501,861</b>	-	-	-	-	-	-	-	-	-	-	<b>1,085,114</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>994,050</b>
<b>Difference from Test Year</b>	<b>57,412</b>	<b>33,652</b> ✓											<b>91,064</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53</b>	<b>\$12.53</b> ✓	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$719,372</b>	<b>\$421,660</b> ✓	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,141,032</b>

R-04





Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
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	0	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	0	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	0	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	0	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	0	0	174
202402	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	21	0	0	49
202402	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	659	0	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	0	0	50,036
202402	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	20	0	0	44
202402	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,345	0	0	2,678
202402	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	578	0	0	1,246
202402	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	157	0	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/IIEP	442300	31 FIRM- INDUSTRIAL	0	0	68,111	0	0	166,230
202402	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	1
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,645,189</b>	<b>0</b>	<b>0</b>	<b>3,425,759</b>

**For Internal Use Only**

Conversion Factor

0.956069 ✓ Conversion Factor  
**1,572,914** ✓  
**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	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
<b>01 - Summary</b>					<b>89,555,761</b>	<b>\$9,654,524</b>
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
<b>21 - Summary</b>					<b>71,764,775</b>	<b>\$8,344,652</b>
31	31 FIRM- INDUSTRIAL	2800	31	021	2,363,969	\$246,206
	31 FIRM-INDUSTRIAL	2800	31	025I	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
<b>31 - Summary</b>					<b>65,704,797</b>	<b>\$4,230,065</b>
<b>WA - Summary</b>					<b>227,025,333</b> ✓	<b>\$22,229,241</b>
<b>Overall - Summary</b>					<b>397,351,228</b>	<b>\$35,335,345</b>

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
		<b>ED - Summary</b>				<b>271,324</b>	<b>535,834,965</b>	<b>61,495,989</b>	<b>270,787</b>
<b>202402 - Summary</b>				<b>271,324</b>	<b>535,834,965</b>	<b>61,495,989</b>	<b>270,787</b>	<b>1,115,703,864</b>	<b>127,038,795</b>
<b>Overall - Summary</b>				<b>271,324</b>	<b>535,834,965</b> ✓	<b>61,495,989</b>	<b>270,787</b>	<b>1,115,703,864</b>	<b>127,038,795</b>

Page 2 of 4

Run Date: Mar 6, 2024

**For Internal Use Only**

**Billed Sales - Calc Workbook**

03/05/2024 15:25 PM

Avista		Hourly Data		
DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
2/28/2024	H02	0		0
2/28/2024	H03	0		0
2/28/2024	H04	0		0
2/28/2024	H05	0		0
2/28/2024	H06	0		0
2/28/2024	H07	0		0
2/28/2024	H08	1		0
2/28/2024	H09	1		0
2/28/2024	H10	2		0
2/28/2024	H11	2		0
2/28/2024	H12	2		0
2/28/2024	H13	5		0
2/28/2024	H14	2		0
2/28/2024	H15	2		0
2/28/2024	H16	1		0
2/28/2024	H17	0		0
2/28/2024	H18	0		0
2/28/2024	H19	0		0
2/28/2024	H20	0		0
2/28/2024	H21	0		0
2/28/2024	H22	0		0
2/28/2024	H23	0		0
2/28/2024	H24	0		0
2/29/2024	H01	0		0
2/29/2024	H02	0		0
2/29/2024	H03	0		0
2/29/2024	H04	0		0
2/29/2024	H05	0		0
2/29/2024	H06	0		0
2/29/2024	H07	0		0
2/29/2024	H08	0		0
2/29/2024	H09	0		0
2/29/2024	H10	0		0
2/29/2024	H11	1		0
2/29/2024	H12	1		0
2/29/2024	H13	2		0
2/29/2024	H14	2		0
2/29/2024	H15	4		0
2/29/2024	H16	5		0
2/29/2024	H17	8		0
2/29/2024	H18	0		0
2/29/2024	H19	0		0
2/29/2024	H20	0		0
2/29/2024	H21	0		0
2/29/2024	H22	0		0
2/29/2024	H23	0		0
2/29/2024	H24	0		0
		<b>1538</b> ✓		43,673.45 ✓
				23,125.00 ✓ Powerdex Accrual
				<b>\$ 66,798.45</b> ✓

**Avista Corporation Journal Entry**

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

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

Effective Date: 202403 ✓  
Last Update: 04/04/2024 2:56 PM  
Approval Requested: 04/04/2024 2:56 PM

Explanation:

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

<u>Jenn Hossack</u>	<u>04/04/24</u>
Prepared by Jennifer Hossack	Date
<u>Amy Parsons</u>	<u>4/4/24</u>
Reviewed by	Date
<u>Approved for Entry</u>	<u>Date</u>
Corporate Accounting use Only	

**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
<b>Totals:</b>						<b>5,602,283.00</b>	<b>5,602,283.00</b>	

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	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	Credit
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**

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	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	15,936,554	(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

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	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											
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

Entry:	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

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	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)	R-03 ✓	(13,478)	✓	(3,924,828)	(3,964,704)	(3,927,568)	37,136	
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											

(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

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	\$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	<b>Adjusted Actual Net Expense</b>	<b>\$53,674,974</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,325,890</b> ✓	<b>(\$33,065)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
AUTHORIZED NET EXPENSE-SYSTEM		YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$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	\$1,756,635	\$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	<b>Authorized Net Expense</b>	<b>\$45,239,608</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b> ✓	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
19	<b>Actual - Authorized Net Expense</b>	<b>\$8,435,366</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,699,979)</b> ✓	<b>(\$7,386,442)</b>								
20	Resource Optimization - Subtotal	\$5,101,261	\$3,021,411	\$1,851,473	\$228,377	\$0								
21	<b>Adjusted Net Expense</b>	<b>\$13,536,627</b>	<b>\$32,723,755</b>	<b>(\$10,715,526)</b>	<b>(\$8,471,602)</b> ✓	<b>(\$7,386,442)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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													
25	(+) Surcharge (-) Rebate	(\$941,943)	(\$719,372)	(\$421,660)	\$199,089 ✓	R-04								
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$7,929,962</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,353,199)</b> ✓	<b>#VALUE!</b>								
28	<b>Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,929,962</b> ✓	<b>#VALUE!</b>								
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!								
	Deferral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,964,981 ✓	#VALUE!								
	Deferral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,864) R-01	#VALUE!								
	<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$1,964,981)</b>	<b>(\$12,654,999)</b>	<b>\$6,700,154</b>	<b>\$3,989,864</b> ✓	<b>#VALUE!</b>								
	<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$8,072,778</b>	<b>\$7,328,316</b>	<b>\$5,964,981</b> ✓	<b>#VALUE!</b>								

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>555 PURCHASED POWER</b>													
1	Short-Term Purchases	\$47,547,827	\$42,263,479	\$2,567,984	\$2,628,589	\$87,775	\$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
3	Douglas County PUD (Wells Settlement)	\$56,793	\$520	\$24,551	\$31,722	\$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
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
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$3,477	\$984	\$1,316	\$1,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$433,592	\$112,666	\$173,430	\$147,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,167,573	\$219,393	\$512,016	\$436,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,684,869	\$613,308	\$556,998	\$514,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$7,841,727	\$2,591,265	\$2,669,858	\$2,580,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$5,740,269	\$1,909,342	\$1,905,419	\$1,925,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$2,913,440	\$748,437	\$1,026,933	\$1,138,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$340,001	\$214,330	\$26,059	\$99,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$23,008)	(\$141,984)	\$115,991	\$2,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$86,039,959</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$87,775</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>555 PURCHASED POWER</b>													
555000	\$77,521,834	\$48,020,819	\$15,060,873	\$14,440,142	\$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	(\$23,008)	(\$141,984)	\$115,991	\$2,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$2,794,147	\$2,685,047	\$64,300	\$44,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$340,001	\$214,330	\$26,059	\$99,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$5,424,892	\$3,819,340	\$381,186	\$1,136,591	\$87,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$17,907)</b>	<b>(\$3,528)</b>	<b>(\$5,570)</b>	<b>(\$8,809)</b>									
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$86,039,959</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$87,775</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
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
20	Nichols Pumping Index Sale	(\$1,356,062)	(\$998,949)	(\$196,469)	(\$160,644)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$38,380)	(\$13,126)	(\$12,139)	(\$13,115)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$148,289)	(\$49,403)	(\$48,470)	(\$50,416)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$14,039,307)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$87,526,145)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$120,840)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
447000	(\$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									
447100	\$1,559,689	\$9,312,840	(\$3,384,888)	(\$4,368,263)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$14,696,752)	(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$877,837)	(\$605,137)	(\$123,200)	(\$149,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$340,001)	(\$214,330)	(\$26,059)	(\$99,612)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$14,039,307)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$903,190)	(\$493,846)	\$1,907	(\$290,411)	(\$120,840)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>(\$87,526,145)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$120,840)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>501 FUEL-DOLLARS</b>													
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
26	Kettle Falls Gas-501120	\$3,117	\$2,321	(\$200)	\$996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$8,954,866	\$3,269,730	\$3,039,248	\$2,645,888	\$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
29	<b>Total 501 Fuel Expense</b>	<b>\$12,359,641</b>	<b>\$4,419,464</b>	<b>\$4,123,045</b>	<b>\$3,817,132</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>501 FUEL-TONS</b>													
30 Kettle Falls	173,861	56,818	55,520	61,523	-	-	-	-	-	-	-	-	-
31 Colstrip	253,095	93,761	84,341	74,993	-	-	-	-	-	-	-	-	-
<b>501 FUEL-COST PER TON</b>													
32 Kettle Falls	wood	\$19.65	\$19.07	\$18.49									
33 Colstrip	coal	\$34.87	\$36.04	\$35.28									
<b>547 FUEL</b>													
34 NE CT Gas/Oil-547213	\$573	\$2,817	(\$2,586)	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Boulder Park-547216	\$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
37 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 Lancaster-547312	\$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
<b>40 Total 547 Fuel Expense</b>	<b>\$47,465,855</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>41 TOTAL NET EXPENSE</b>													
	<b>\$58,339,310</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>(\$33,065)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>202401</b>	<b>202402</b>	<b>202403</b>	<b>202404</b>	<b>202405</b>	<b>202406</b>	<b>202407</b>	<b>202408</b>	<b>202409</b>	<b>202410</b>	<b>202411</b>	<b>202412</b>
<b>456 TRANSMISSION REVENUE</b>													
42 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 456120 ED AN - BPA Settlement	(\$231,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans	(\$428,733)	(\$137,500)	(\$145,362)	(\$145,871)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$340,001)	(\$214,330)	(\$26,059)	(\$99,612)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$30,189)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$32,142)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$444,882)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>52 Total 456 Transmission Revenue</b>	<b>(\$10,035,494)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53 565000 ED AN	\$5,191,610	\$1,777,670	\$1,731,440	\$1,682,500	\$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	\$13,608	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>	<b>\$5,205,218</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57 557170 ED AN	\$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
<b>62 Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$132,875</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$59,104</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
63 Econ Dispatch-557010	\$11,596,716	\$3,443,708	\$1,863,528	\$6,289,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Econ Dispatch-557150	(\$10,085,276)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557700	\$1,160,830	\$774,329	\$135,850	\$250,651	\$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
67 Intraco Thermal Gas-557730	\$3,877,595	\$2,611,710	\$692,998	\$572,887	\$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
69 Fuel Dispatch-456015	(\$2,788,983)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	\$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
71 Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Intraco Thermal Gas-456730	(\$1,918,075)	(\$1,698,345)	(\$127,982)	(\$91,748)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456711	\$561,323	\$525,541	\$13,490	\$22,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 Fuel Bookouts-456720	(\$561,323)	(\$525,541)	(\$13,490)	(\$22,292)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>75 Other Purchases and Sales Subtotal</b>	<b>\$2,484,297</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76 Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77 Misc. Power Exp. Subtotal</b>	<b>\$2,616,750</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
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
<b>80 Wind REC Subtotal</b>	<b>\$214</b>	<b>\$114</b>	<b>\$35</b>	<b>\$65</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>84 EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>85 Net Resource Optimization</b>	<b>\$5,101,261</b>	<b>\$3,021,411</b>	<b>\$1,851,473</b>	<b>\$228,377</b>	<b>\$0</b>								
<b>86 Adjusted Actual Net Expense</b>	<b>\$58,743,170</b>	<b>\$48,113,320</b>	<b>\$6,108,648</b>	<b>\$4,554,267</b>	<b>(\$33,065)</b>								

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

<b>Retail Sales - MWh</b>	<b>Jan-24</b>	<b>Feb-24</b>	<b>Mar-24</b>	<b>Apr-24</b>	<b>May-24</b>	<b>Jun-24</b>	<b>Jul-24</b>	<b>Aug-24</b>	<b>Sep-24</b>	<b>Oct-24</b>	<b>Nov-24</b>	<b>Dec-24</b>	<b>YTD</b>
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
<b>Total Retail Sales</b>	<b>583,253</b>	<b>501,861</b>	<b>481,391 ✓</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,566,505</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>994,050</b>
<b>Difference from Test Year</b>	<b>57,412</b>	<b>33,652</b>	<b>(15,889) ✓</b>										<b>75,175</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$719,372</b>	<b>\$421,660</b>	<b>(\$199,089) ✓</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$941,943</b>

R-04

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>
<b>Expenses</b>												
=Capital X 10.78%/12 (Updated for 2024)	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30									
=Power Supply Credit X Mwh (28.27 for 2024)	26,262.83	43,479.26	112,062.28 ✓									
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$3,528	\$5,570	\$8,809 ✓	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00									
<b>Revenue</b>												
=Mwh X Customer Sales Amt (\$52.71)	48,967.59	81,067.98	208,942.44 ✓									
=Value of Power (Powdex Price)	\$248,812	\$66,798	\$118,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2024	-	-	-	-	-	-	-	-	-	-	-	-
<b>Project Costs:</b>												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10									
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82									
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37									
	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-	-	-	-	-	-	-
<b>Revenue</b>												
Customer Sales	\$48,968	\$81,068	\$208,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Market Value	\$248,812	\$66,798	\$118,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Total	\$773,269	\$297,780	\$147,866	\$327,623	\$0	\$0	\$0	\$0	\$0	\$0	-	-
<b>Expense</b>												
PPA Purchase	\$39,901	\$66,057	\$170,254 ✓									
Power Supply Rate Credit	\$26,263	\$43,479	\$112,062	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$12,406	\$12,406	\$12,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Integration	\$3,528	\$5,570	\$8,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0	\$0	\$434									
Total	\$513,575	\$82,098	\$127,512	\$303,965 ✓	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Margin	\$259,694	\$215,682	\$20,354	\$23,658 ✓	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

R-03



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	0
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	0251	0251 - 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
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,498,970</b> ✓	<b>0</b>	<b>0</b>	<b>4,924,729</b>

For Internal Use Only

Conversion Factor 0.956069 Conversion Factor

1,433,119 ✓

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	025I	35,616,350	\$1,839,066
31	31 FIRM- INDUSTRIAL	2800	31	031	260,909	\$31,483
<b>01 - Summary</b>					<b>79,900,641</b>	<b>\$8,757,336</b>
<b>21 - Summary</b>					<b>71,006,240</b>	<b>\$8,233,479</b>
<b>31 - Summary</b>					<b>69,096,497</b>	<b>\$4,377,552</b>
<b>WA - Summary</b>					<b>220,003,378</b> ✓	<b>\$21,368,366</b>
<b>Overall - Summary</b>					<b>391,673,327</b>	<b>\$34,337,425</b>

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		
		<b>ED - Summary</b>				<b>270,972</b>	<b>488,412,955</b>	<b>55,193,245</b>	<b>270,848</b>	<b>1,604,116,820</b>	<b>182,232,040</b>
		<b>202403 - Summary</b>				<b>270,972</b>	<b>488,412,955</b>	<b>55,193,245</b>	<b>270,848</b>	<b>1,604,116,820</b>	<b>182,232,040</b>
<b>Overall - Summary</b>				<b>270,972</b>	<b>488,412,955 ✓</b>	<b>55,193,245</b>	<b>270,848</b>	<b>1,604,116,820</b>	<b>182,232,040</b>		

**For Internal Use Only**

Billed Sales - Calc Workbook

Avista Hourly Data 04/03/2024 16:06 PM

DAY	HOUR	27096	27120	27,157.00
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost ✓
Short Name----->				
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>3964</u>		<u>101,101.11</u>
				17,580.00 Powerdex Accrual
				<u>\$ 118,681.11</u> ✓ Line 53 on WA Monthly tab of Deferral Calc

**Avista Corporation Journal Entry**

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

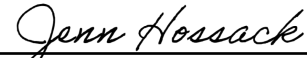
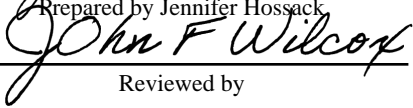
Last Saved by: Jennifer Hossack  
Submitted by: Jennifer Hossack  
Approved by:

Effective Date: 202403  
Last Update: 04/05/2024 9:10 AM  
Approval Requested: 04/05/2024 9:18 AM

Seq.	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	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
<b>Totals:</b>						<b>737.00</b>	<b>737.00</b>	

Explanation:

Late treasury journal entry recorded after Mar'24 ERM had been recorded.  
This entry is to true up this difference in Mar.

 Prepared by Jennifer Hossack	04/05/24 Date
 Reviewed by	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

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	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
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Revised Entry:				Original Entry:			
	Debit	Credit		Debit	Credit		
557280 ED WA	3,989,128		Deferred Power Supply Expense	557280 ED WA	3,989,864		Deferred Power Supply Expense
186280 ED WA		3,989,128	Regulatory Asset ERM Deferred Current Year	186280 ED WA		3,989,864	Regulatory Asset ERM Deferred Current Year
419600 ED WA		13,641	Interest Inc Energy Deferrals	419600 ED WA		13,640	Interest Inc Energy Deferrals
186280 ED WA	13,641		Regulatory Asset ERM Deferred Current Year	186280 ED WA	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

**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%	

ORIGINAL Mar'24 ERM Entry

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	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	3,989,864 ✓	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 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	\$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 <b>Adjusted Actual Net Expense</b>	<b>\$53,674,974</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,325,890</b> ✓	<b>(\$33,065)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9 555 Purchased Power	\$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	\$1,756,635	\$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 <b>Authorized Net Expense</b>	<b>\$45,239,608</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b> ✓	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>

19 <b>Actual - Authorized Net Expense</b>	<b>\$8,435,366</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,699,979)</b> ✓	<b>(\$7,386,442)</b>								
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	R-04								
26 <b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$7,929,962</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,353,199)</b> ✓	<b>#VALUE!</b>								

28 <b>Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,929,962</b> ✓	<b>#VALUE!</b>								
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!							

Deferral Amount, Cumulative (Customer)	\$12,654,999	\$5,954,845	\$1,964,981	✓	#VALUE!
Deferral 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	✓
Company Band Gross Margin Impact, Cumulative	\$8,072,778	\$7,328,316	\$5,964,981	✓	#VALUE!

ORIGINAL Deferral Calc



Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>501 FUEL-TONS</b>													
30 Kettle Falls	173,861	56,818	55,520	61,523	-	-	-	-	-	-	-	-	-
31 Colstrip	253,095	93,761	84,341	74,993	-	-	-	-	-	-	-	-	-
<b>501 FUEL-COST PER TON</b>													
32 Kettle Falls	wood	\$19.65	\$19.07	\$18.49									
33 Colstrip	coal	\$34.87	\$36.04	\$35.28									
<b>547 FUEL</b>													
34 NE CT Gas/Oil-547213	\$573	\$2,817	(\$2,586)	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Boulder Park-547216	\$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
37 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 Lancaster-547312	\$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
<b>40 Total 547 Fuel Expense</b>	<b>\$47,465,855</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>41 TOTAL NET EXPENSE</b>	<b>\$58,339,310</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>(\$33,065)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>202401</b>	<b>202402</b>	<b>202403</b>	<b>202404</b>	<b>202405</b>	<b>202406</b>	<b>202407</b>	<b>202408</b>	<b>202409</b>	<b>202410</b>	<b>202411</b>	<b>202412</b>
<b>456 TRANSMISSION REVENUE</b>													
42 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 456120 ED AN - BPA Settlement	(\$231,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans	(\$428,733)	(\$137,500)	(\$145,362)	(\$145,871)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$340,001)	(\$214,330)	(\$26,059)	(\$99,612)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$30,189)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$32,142)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$444,882)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>52 Total 456 Transmission Revenue</b>	<b>(\$10,035,494)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53 565000 ED AN	\$5,191,610	\$1,777,670	\$1,731,440	\$1,682,500	\$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	\$13,608	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>	<b>\$5,205,218</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57 557170 ED AN	\$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
<b>62 Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$132,875</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$59,104</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
63 Econ Dispatch-557010	\$11,596,716	\$3,443,708	\$1,863,528	\$6,289,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Econ Dispatch-557150	(\$10,085,276)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557700	\$1,160,830	\$774,329	\$135,850	\$250,651	\$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
67 Intraco Thermal Gas-557730	\$3,877,595	\$2,611,710	\$692,998	\$572,887	\$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
69 Fuel Dispatch-456015	(\$2,788,983)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	\$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
71 Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Intraco Thermal Gas-456730	(\$1,918,075)	(\$1,698,345)	(\$127,982)	(\$91,748)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456711	\$561,323	\$525,541	\$13,490	\$22,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 Fuel Bookouts-456720	(\$561,323)	(\$525,541)	(\$13,490)	(\$22,292)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>75 Other Purchases and Sales Subtotal</b>	<b>\$2,484,297</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76 Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77 Misc. Power Exp. Subtotal</b>	<b>\$2,616,750</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ORIGINAL Deferral Calc

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
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
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
501 Thermal Fuel	\$12,359,641	\$4,419,464	\$4,123,045	\$3,817,132	\$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
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	\$5,205,218	\$1,782,206	\$1,735,976	\$1,687,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker Fees	\$135,121	\$16,942	\$56,829	\$61,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted Actual Net Expense</b>	<b>\$53,677,220</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>(\$33,065)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
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
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)
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
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
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)
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
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)
Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Authorized Net Expense</b>	<b>\$45,239,608</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>

19 Actual - Authorized Net Expense \$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% 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 \$0 \$0

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

25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate (\$941,943) (\$719,372) (\$421,660) \$199,089

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 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 \$3,931,434 #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!

Deferral Amount, Cumulative (Customer) \$12,654,999 \$5,954,845 \$1,965,717 #VALUE!

Deferral Amount, Monthly Entry \$12,654,999 (\$6,700,154) (\$3,989,128) #VALUE!

Acct 557280 Entry; (+) Rebate, (-) Surcharge (\$1,965,717) (\$12,654,999) \$6,700,154 \$3,989,128 #VALUE!

Company Band Gross Margin Impact, Cumulative \$8,072,778 \$7,328,316 \$5,965,717 #VALUE!

REVISED Deferral Calc

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
<b>501 FUEL-TONS</b>														
30	Kettle Falls	173,861	56,818	55,520	61,523	-	-	-	-	-	-	-	-	
31	Colstrip	253,095	93,761	84,341	74,993	-	-	-	-	-	-	-	-	
<b>501 FUEL-COST PER TON</b>														
32	Kettle Falls	wood	\$19.65	\$19.07	\$18.49									
33	Colstrip	coal	\$34.87	\$36.04	\$35.28									
<b>547 FUEL</b>														
34	NE CT Gas/Oil-547213	\$573	\$2,817	(\$2,586)	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	Boulder Park-547216	\$843,056	\$479,532	\$253,038	\$110,486	\$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	
37	Coyote Springs2-547610	\$17,386,985	\$8,048,513	\$4,653,024	\$4,685,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	Lancaster-547312	\$14,804,156	\$6,690,143	\$4,022,725	\$4,091,288	\$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	
40	<b>Total 547 Fuel Expense</b>	<b>\$47,465,855</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>41 TOTAL NET EXPENSE</b>														
		<b>\$58,339,310</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>(\$33,065)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>456 TRANSMISSION REVENUE</b>														
			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
42	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	456120 ED AN - BPA Settlement	(\$231,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$428,733)	(\$137,500)	(\$145,362)	(\$145,871)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$340,001)	(\$214,330)	(\$26,059)	(\$99,612)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$30,189)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$32,142)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$444,882)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	<b>Total 456 Transmission Revenue</b>	<b>(\$10,035,494)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>														
53	565000 ED AN	\$5,191,610	\$1,777,670	\$1,731,440	\$1,682,500	\$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	\$13,608	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	<b>Total 565 Transmission Expense</b>	<b>\$5,205,218</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>														
57	557170 ED AN	\$91,691	\$10,811	\$26,620	\$54,260	\$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	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$135,121</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$61,350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>														
63	Econ Dispatch-557010	\$11,596,716	\$3,443,708	\$1,863,528	\$6,289,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Econ Dispatch-557150	(\$10,085,276)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557700	\$1,160,830	\$774,329	\$135,850	\$250,651	\$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
67	Intraco Thermal Gas-557730	\$3,877,595	\$2,611,710	\$692,998	\$572,887	\$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
69	Fuel Dispatch-456015	(\$2,788,983)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	\$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
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-456730	(\$1,918,075)	(\$1,698,345)	(\$127,982)	(\$91,748)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456711	\$561,323	\$525,541	\$13,490	\$22,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Fuel Bookouts-456720	(\$561,323)	(\$525,541)	(\$13,490)	(\$22,292)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	<b>Other Purchases and Sales Subtotal</b>	<b>\$2,484,297</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76	Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	<b>Misc. Power Exp. Subtotal</b>	<b>\$2,616,750</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

REVISED Deferral Calc

Hossack, Jennifer:  
 At the time ERM was recorded for Mar'24, the balance was \$52,014, DJ601 late entry.

**Journal Drilldown**

202403, PTD, USD, AVISTA CORP | April 5, 2024 at 7:46:48 AM PDT

Account Combination	Effective Date	Journal Name	Journal Source	Journal Category	Period Name	Currency Code	Jnl 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 - Thermal
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
								<u>54,259.92</u>	-	<u>54,259.92</u>	-	

**Avista Corporation Journal Entry**

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

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

Effective Date: 202404 ✓  
Last Update: 05/06/2024 4:02 PM  
Approval Requested: 05/06/2024 4:41 PM

Explanation:

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

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>05/06/24</u> Date
<u>Amy Parsons</u> Reviewed by	<u>5/7/24</u> Date
<u>Approved for Entry</u> Corporate Accounting use Only	<u>                    </u> Date

**Avista Corporation Journal Entry**

Journal: 481-WA ERM	Effective Date: 202404
Team: Resource Accounting	Last Saved by: Jennifer Hossack
Type: C	Submitted by: Jennifer Hossack
Category: DJ	Approved by:
Currency: USD	
	Last Update: 05/06/2024 4:02 PM
	Approval Requested: 05/06/2024 4:41 PM

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 ✓	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
<b>Totals:</b>						<b>2,331,007.00</b>	<b>2,331,007.00</b>	

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	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	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

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	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	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:	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

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	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	21,007,934	1,278,198.00	
5/31/2024			R-02								
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
557290 ED WA	1,347,417	✓	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

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	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

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	\$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 <b>Adjusted Actual Net Expense</b>	<b>\$58,300,892</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>\$4,623,672</b> ✓	<b>(\$107,297)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9 555 Purchased Power	\$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	\$1,756,635	\$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
13 456 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)
14 565 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
15 557 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
16 456 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 <b>Authorized Net Expense</b>	<b>\$52,592,985</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b> ✓	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
19 <b>Actual - Authorized Net Expense</b>	<b>\$5,707,907</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,697,733)</b>	<b>(\$2,729,705)</b> ✓	<b>(\$4,210,733)</b>							
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	\$20,837	R-04							
26 <b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$6,262,695</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,351,727)</b>	<b>(\$1,668,739)</b> ✓	<b>#VALUE!</b>							
28 <b>Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,931,434</b>	<b>\$6,262,695</b> ✓	<b>#VALUE!</b>							
input 10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	#VALUE!							
input 4,000,000 to \$10M	50% 75%	\$6,000,000	\$6,000,000	\$3,931,434	\$2,262,695	✓	#VALUE!						
input 0 to \$4M	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!							
Deferral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	✓	#VALUE!						
Deferral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	✓	#VALUE!						
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$1,131,348)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369	✓	#VALUE!						
Company Band Gross Margin Impact, Cumulative		\$8,072,778	\$7,328,316	\$5,965,717	\$5,131,347	✓	#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
<b>555 PURCHASED POWER</b>													
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
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
3	Douglas County PUD (Wells Settlement)	\$88,292	\$520	\$24,551	\$31,722	\$31,499	\$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
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
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$4,471	\$984	\$1,316	\$1,177	\$994	\$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
9	Stimson Lumber	\$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
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
12	East, South, Quincy Columbia Basin Irrigation Dist	\$95,837	\$0	\$0	\$0	\$95,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	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
14	Palouse Wind	\$8,007,832	\$1,909,342	\$1,905,419	\$1,925,508	\$2,267,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$4,250,507	\$748,437	\$1,026,933	\$1,138,070	\$1,337,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$425,626	\$214,330	\$26,059	\$99,612	\$85,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$38,181)	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$100,446,293</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>555 PURCHASED POWER</b>													
	555000	\$91,490,658	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	(\$38,181)	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555700	\$2,830,640	\$2,685,047	\$64,300	\$44,800	\$36,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555710	\$425,626	\$214,330	\$26,059	\$99,612	\$85,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555740	\$5,765,118	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$27,568)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	✓						
	WNP3 Mid Point	\$0											
		<b>\$100,446,293</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
19	Short-Term Sales	(\$84,907,835)	(\$24,625,315)	(\$23,938,296)	(\$23,259,656)	(\$12,977,271)	(\$107,297)	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$1,451,155)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$51,193)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$195,385)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	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	<b>Total 447 Sales for Resale</b>	<b>(\$103,549,589)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$107,297)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
447000	Solar Select Generation Priced at Powerdex	(\$67,084,003)	(\$24,238,221)	(\$18,024,859)	(\$16,399,958)	(\$8,420,965)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$546,818	\$248,812	\$66,798	\$118,681	\$112,527	✓						
447100		(\$795,495)	\$9,312,840	(\$3,384,888)	(\$4,368,263)	(\$2,355,184)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150		(\$16,474,320)	(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$909,150)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$425,626)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720		(\$16,944,021)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447740		(\$1,463,792)	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$107,297)	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
		<b>(\$103,549,589)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$107,297)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>501 FUEL-DOLLARS</b>													
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
26	Kettle Falls Gas-501120	\$446	\$2,321	(\$200)	\$996	(\$2,671)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	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
28	Colstrip Oil-501160	\$157,295	\$31,213	\$25,490	\$32,417	\$68,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$15,416,920</b>	<b>\$4,419,464</b>	<b>\$4,123,045</b>	<b>\$3,817,132</b>	<b>\$3,057,279</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>501 FUEL-TONS</b>													
30 Kettle Falls	210,682	56,818	55,520	61,523	36,821	-	-	-	-	-	-	-	-
31 Colstrip	319,553	93,761	84,341	74,993	66,458	-	-	-	-	-	-	-	-
<b>501 FUEL-COST PER TON</b>													
32 Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23								
33 Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92								
<b>547 FUEL</b>													
34 NE CT Gas/Oil-547213	\$10,294	\$2,817	(\$2,586)	\$342	\$9,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Boulder Park-547216	\$1,077,419	\$479,532	\$253,038	\$110,486	\$234,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Kettle Falls CT-547211	\$723,484	\$267,844	\$171,002	\$193,885	\$90,753	\$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
38 Lancaster-547312	\$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
<b>40 Total 547 Fuel Expense</b>	<b>\$52,462,439</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$4,996,584</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>41 TOTAL NET EXPENSE</b>	<b>\$64,776,063</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>\$6,510,985</b>	<b>(\$107,297)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>202401</b>	<b>202402</b>	<b>202403</b>	<b>202404</b>	<b>202405</b>	<b>202406</b>	<b>202407</b>	<b>202408</b>	<b>202409</b>	<b>202410</b>	<b>202411</b>	<b>202412</b>
<b>456 TRANSMISSION REVENUE</b>													
42 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
45 456120 ED AN - BPA Settlement	(\$308,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans	(\$576,035)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$425,626)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$40,252)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$42,856)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$593,176)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>52 Total 456 Transmission Revenue</b>	<b>(\$13,595,044)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>(\$3,559,550)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53 565000 ED AN	\$6,846,240	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$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	\$18,144	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>	<b>\$6,864,384</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$1,659,166</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57 557170 ED AN	\$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
60 557167 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 557018 ED AN	\$16,669	\$3,897	\$3,782	\$4,152	\$4,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>62 Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$148,192</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$61,350</b>	<b>\$13,071</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
63 Econ Dispatch-557010	\$12,602,234	\$3,443,708	\$1,863,528	\$6,289,480	\$1,005,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Econ Dispatch-557150	(\$10,723,548)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	(\$638,272)	\$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
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
68 Fuel DispatchFin -456010	\$1,925,214	\$550,289	\$1,334,906	\$25,769	\$14,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 Fuel Dispatch-456015	(\$2,972,823)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Other Elec Rev - Extraction Plant Cr - 456018	(\$161,324)	(\$33,455)	(\$32,864)	(\$42,325)	(\$52,680)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Intraco Thermal Gas-456730	(\$2,269,283)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 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
<b>75 Other Purchases and Sales Subtotal</b>	<b>\$2,636,006</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$151,709</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76 Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>77 Misc. Power Exp. Subtotal</b>	<b>\$2,616,750</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
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
<b>80 Wind REC Subtotal</b>	<b>\$279</b>	<b>\$114</b>	<b>\$35</b>	<b>\$65</b>	<b>\$65</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>84 EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>85 Net Resource Optimization</b>	<b>\$5,253,035</b>	<b>\$3,021,411</b>	<b>\$1,851,473</b>	<b>\$228,377</b>	<b>\$151,774</b>								
<b>86 Adjusted Actual Net Expense</b>	<b>\$63,553,927</b>	<b>\$48,113,320</b>	<b>\$6,108,648</b>	<b>\$4,556,513</b>	<b>\$4,775,446</b>								

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	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
<b>Total Retail Sales</b>	<b>583,253</b>	<b>501,861</b>	<b>481,391</b>	<b>422,345 ✓</b>	-	-	-	-	-	-	-	-	<b>1,988,850</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008 ✓</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>1,915,338</b>
<b>Difference from Test Year</b>	<b>57,412</b>	<b>33,652</b>	<b>(15,889)</b>	<b>(1,663) ✓</b>									<b>73,512</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53 ✓</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$719,372</b>	<b>\$421,660</b>	<b>(\$199,089)</b>	<b>(\$20,837) ✓</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$921,106</b>

R-04

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>
<b>Expenses</b>												
=Capital X 10.78%/12 (Updated for 2024)	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30								
=Power Supply Credit X Mwh (28.27 for 2024)	26,262.83	43,479.26	112,062.28	127,695.59	✓							
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$3,528	\$5,570	\$8,809	\$9,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00								
<b>Revenue</b>												
=Mwh X Customer Sales Amt (\$52.71)	48,967.59	81,067.98	208,942.44	238,091.07	✓							
=Value of Power (Powdex Price)	\$248,812	\$66,798	\$118,681	\$112,527	✓	\$0	\$0	\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2024	-	-	-	-	-	-	-	-	-	-	-	-
<b>Project Costs:</b>												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10								
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82								
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37								
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-	-	-	-	-	-
<b>Revenue</b>												
Customer Sales	\$48,968	\$81,068	\$208,942	\$238,091	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Market Value	\$248,812	\$66,798	\$118,681	\$112,527	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Total	\$1,123,887	\$297,780	\$147,866	\$327,623	\$350,618	\$0	\$0	\$0	\$0	\$0	-	-
<b>Expense</b>												
PPA Purchase	\$39,901	\$66,057	\$170,254	\$194,005	✓							
Power Supply Rate Credit	\$26,263	\$43,479	\$112,062	\$127,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$12,406	\$12,406	\$12,406	\$12,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Integration	\$3,528	\$5,570	\$8,809	\$9,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0	\$0	\$434	\$228								
Total	\$857,571	\$82,098	\$127,512	\$303,965	\$343,996	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Margin	\$266,316	\$215,682	\$20,354	\$23,658	\$6,622	✓	\$0	\$0	\$0	\$0	\$0	\$0
					R-03							



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	
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	
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,409,331</b>	<b>✓</b>	<b>0</b>	<b>0</b>	<b>6,334,060</b>

**For Internal Use Only**

Conversion Factor 0.956069 Conversion Factor ✓

R-02 **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	025	31,422,350	\$1,690,089
	31 FIRM- INDUSTRIAL	2800	31	031	239,794	\$28,530
<b>01 - Summary</b>					<b>57,764,288</b>	<b>\$6,366,072</b>
<b>21 - Summary</b>					<b>62,314,180</b>	<b>\$7,162,435</b>
<b>31 - Summary</b>					<b>63,870,746</b>	<b>\$4,156,621</b>
<b>WA - Summary</b>					<b>183,949,214</b> ✓	<b>\$17,685,128</b>

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
<b>ED - Summary</b>				<b>287,769</b>	<b>458,398,696</b>	<b>51,623,014</b>	<b>275,079</b>	<b>2,062,515,515</b>	<b>233,855,054</b>
<b>202404 - Summary</b>				<b>287,769</b>	<b>458,398,696</b>	<b>51,623,014</b>	<b>275,079</b>	<b>2,062,515,515</b>	<b>233,855,054</b>
<b>Overall - Summary</b>				<b>287,769</b>	<b>458,398,696</b> ✓	<b>51,623,014</b>	<b>275,079</b>	<b>2,062,515,515</b>	<b>233,855,054</b>

**For Internal Use Only**

Billed Sales - Calc Workbook

Avista

Hourly Data

05/05/2024 17:06 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
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		-
		<hr/>		
		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

**Avista Corporation Journal Entry**

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

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

Effective Date: 202405 ✓  
Last Update: 06/06/2024 4:38 PM  
Approval Requested: 06/06/2024 4:40 PM

Explanation:

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

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>06/06/24</u> Date
<u>Amy Parsons</u> Reviewed by	<u>6/7/24</u> Date
<u>Approved for Entry</u> Corporate Accounting use Only	<u>                    </u> Date

**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 ✓	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 ✓	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	1,204,913.00 ✓	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 ✓	Interest 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 ✓	Interest Expense on Pending Balance Solar Select
<b>Totals:</b>						<b>1,740,613.00</b>	<b>1,740,613.00</b>	

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	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	1,204,167	(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**

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	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	16,045,586	(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:		
419600 ED WA	Debit	Credit
186290 ED WA	54,516 ✓	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

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	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

Entry:	Debit	Credit	
182352 ED WA		1,204,913	✓WA ERM Deferral-Approved for Rebate
557290 ED WA	1,204,913	✓	WA ERM Amortization
419600 ED WA		64,824	✓Interest 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

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	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)	✓	R-03 24,987	✓	(13,498)	✓	(3,906,463)	(3,973,367)	(3,984,856)	(11,489)	
6/30/2024											
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	13,498 ✓ 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

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	\$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
2 447 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
3 501 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
<b>8 Adjusted Actual Net Expense</b>	<b>\$62,921,898</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>\$4,623,672</b>	<b>\$4,621,006</b> ✓	<b>(\$271,362)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>YTD</b>	<b>Jan/24</b>	<b>Feb/24</b>	<b>Mar/24</b>	<b>Apr/24</b>	<b>May/24</b>	<b>Jun/24</b>	<b>Jul/24</b>	<b>Aug/24</b>	<b>Sep/24</b>	<b>Oct/24</b>	<b>Nov/24</b>	<b>Dec/24</b>
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	\$1,756,635	\$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
<b>18 Authorized Net Expense</b>	<b>\$56,696,421</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b> ✓	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
<b>19 Actual - Authorized Net Expense</b>	<b>\$6,225,477</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,697,733)</b>	<b>(\$2,729,705)</b>	<b>\$517,570</b> ✓	<b>(\$4,468,315)</b>						
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
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
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	✓						
<b>26 Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$7,009,365</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,351,727)</b>	<b>(\$1,668,739)</b>	<b>\$746,670</b> ✓	<b>#VALUE!</b>						
<b>28 Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,931,434</b>	<b>\$6,262,695</b>	<b>\$7,009,365</b> ✓	<b>#VALUE!</b>						
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!						
Deferral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683	✓	#VALUE!					
Deferral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	#VALUE!						
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$1,504,683)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369	\$373,335	✓	#VALUE!					
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$8,072,778</b>	<b>\$7,328,316</b>	<b>\$5,965,717</b>	<b>\$5,131,347</b>	<b>\$5,504,682</b> ✓	<b>#VALUE!</b>						

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>555 PURCHASED POWER</b>													
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
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
3	Douglas County PUD (Wells Settlement)	\$129,053	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$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
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
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,242	\$984	\$1,316	\$1,177	\$994	\$771	\$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
9	Stimson Lumber	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,837,483	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$0	\$0	\$0	\$0	\$0	\$0
11	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
12	East, South, Quincy Columbia Basin Irrigation Dist	\$254,228	\$0	\$0	\$0	\$95,837	\$158,391	\$0	\$0	\$0	\$0	\$0	\$0
13	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
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
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
16	WPM Ancillary Services	\$510,337	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$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
18	<b>Total 555 Purchased Power</b>	<b>\$115,257,229</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$14,810,936</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**555 PURCHASED POWER**

555000	\$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
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	(\$23,517)	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$2,844,430	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$510,337	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$6,210,148	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$39,116)</b>	<b>(\$3,528)</b>	<b>(\$5,570)</b>	<b>(\$8,809)</b>	<b>(\$9,661)</b>	<b>(\$11,548)</b>							
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$115,257,229</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$14,810,936</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

19	Short-Term Sales	(\$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
20	Nichols Pumping Index Sale	(\$1,522,174)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$64,402)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	(\$13,209)	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$244,563)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	(\$49,178)	\$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
24	<b>Total 447 Sales for Resale</b>	<b>(\$115,816,789)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$12,103,135)</b>	<b>(\$271,362)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

447000	(\$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	<b>\$652,946</b>	<b>\$248,812</b>	<b>\$66,798</b>	<b>\$118,681</b>	<b>\$112,527</b>	<b>\$106,128</b>							
447100	(\$2,805,703)	\$9,312,840	(\$3,384,888)	(\$4,368,263)	(\$2,355,184)	(\$2,010,208)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$18,110,212)	(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	(\$1,635,892)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$924,959)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$510,337)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$19,282,884)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$2,337,611)	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$709,754)	(\$271,362)	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>(\$115,816,789)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$12,103,135)</b>	<b>(\$271,362)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**501 FUEL-DOLLARS**

25	Kettle Falls Wood-501110	\$4,003,128	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$19,515	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$33	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$0	\$0	\$0	\$0	\$0	\$0
27	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
28	Colstrip Oil-501160	\$185,928	\$31,213	\$25,490	\$32,417	\$68,175	\$28,633	\$0	\$0	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$16,150,375</b>	<b>\$4,419,464</b>	<b>\$4,123,045</b>	<b>\$3,817,132</b>	<b>\$3,057,279</b>	<b>\$733,455</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24													
<b>501 FUEL-TONS</b>																										
30	Kettle Falls	210,682	56,818	55,520	61,523	36,821	-	-	-	-	-	-	-													
31	Colstrip	335,598	93,761	84,341	74,993	66,458	16,045	-	-	-	-	-	-													
<b>501 FUEL-COST PER TON</b>																										
32	Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23																				
33	Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92	\$42.74																			
<b>547 FUEL</b>																										
34	NE CT Gas/Oil-547213	\$10,118	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$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													
36	Kettle Falls CT-547211	\$783,408	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$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													
38	Lancaster-547312	\$15,765,957	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$492,545	\$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													
40	<b>Total 547 Fuel Expense</b>	<b>\$55,397,030</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$4,996,584</b>	<b>\$2,934,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>													
<b>41 TOTAL NET EXPENSE</b>																										
		<b>\$70,987,845</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>\$6,510,985</b>	<b>\$6,375,847</b>	<b>(\$271,362)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>													
<table border="1"> <thead> <tr> <th></th> <th>202401</th> <th>202402</th> <th>202403</th> <th>202404</th> <th>202405</th> <th>202406</th> <th>202407</th> <th>202408</th> <th>202409</th> <th>202410</th> <th>202411</th> <th>202412</th> </tr> </thead> </table>															202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412														
<b>456 TRANSMISSION REVENUE</b>																										
42	456100 ED AN	(\$14,534,799)	(\$2,753,922)	(\$2,931,304)	(\$2,843,321)	(\$3,080,552)	(\$2,925,700)	\$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													
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
47	456030 ED AN - Clearwater Trans	(\$726,934)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	\$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													
49	456017 ED AN - Low Voltage	(\$50,315)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0													
50	456700 ED WA - Low Voltage	(\$55,962)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$13,106)	\$0	\$0	\$0	\$0	\$0	\$0													
51	456705 ED AN - Low Voltage	(\$741,470)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)		\$0	\$0	\$0	\$0	\$0	\$0													
52	<b>Total 456 Transmission Revenue</b>	<b>(\$17,004,817)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>(\$3,559,550)</b>	<b>(\$3,409,773)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>													
<b>565 TRANSMISSION EXPENSE</b>																										
53	565000 ED AN	\$8,453,114	\$1,777,670	\$1,731,440	\$1,682,500	\$1,654,630	\$1,606,874	\$0	\$0	\$0	\$0	\$0	\$0													
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
55	565710 ED AN	\$22,680	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0													
56	<b>Total 565 Transmission Expense</b>	<b>\$8,475,794</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$1,659,166</b>	<b>\$1,611,410</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>													
<b>557 Broker &amp; Related Fees</b>																										
57	557170 ED AN	\$137,396	\$10,811	\$26,620	\$54,260	\$11,444	\$34,261	\$0	\$0	\$0	\$0	\$0	\$0													
58	557172 ED AN	\$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													
60	557167 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
61	557018 ED AN	\$21,173	\$3,897	\$3,782	\$4,152	\$4,838	\$4,504	\$0	\$0	\$0	\$0	\$0	\$0													
62	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$191,714</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$61,350</b>	<b>\$13,071</b>	<b>\$43,522</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>													
<b>Other Purchases and Sales</b>																										
63	Econ Dispatch-557010	\$13,817,922	\$3,443,708	\$1,863,528	\$6,289,480	\$1,005,518	\$1,215,688	\$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													
65	Gas Bookouts-557700	\$1,186,428	\$774,329	\$135,850	\$250,651	\$22,275	\$3,323	\$0	\$0	\$0	\$0	\$0	\$0													
66	Gas Bookouts-557711	(\$1,186,428)	(\$774,329)	(\$135,850)	(\$250,651)	(\$22,275)	(\$3,323)	\$0	\$0	\$0	\$0	\$0	\$0													
67	Intraco Thermal Gas-557730	\$4,583,764	\$2,611,710	\$692,998	\$572,887	\$357,941	\$348,228	\$0	\$0	\$0	\$0	\$0	\$0													
68	Fuel DispatchFin-456010	\$1,878,249	\$550,289	\$1,334,906	\$25,769	\$14,250	(\$46,965)	\$0	\$0	\$0	\$0	\$0	\$0													
69	Fuel Dispatch-456015	(\$3,830,850)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	(\$858,027)	\$0	\$0	\$0	\$0	\$0	\$0													
70	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													
71	Other Elec Rev - Specified Source - 456019	\$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)	(\$351,748)	(\$531,662)	\$0	\$0	\$0	\$0	\$0	\$0													
73	Fuel Bookouts-456711	\$576,269	\$525,541	\$13,490	\$22,292	\$11,247	\$3,699	\$0	\$0	\$0	\$0	\$0	\$0													
74	Fuel Bookouts-456720	(\$576,269)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	\$0	\$0	\$0	\$0	\$0	\$0													
75	<b>Other Purchases and Sales Subtotal</b>	<b>\$3,042,110</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$151,709</b>	<b>\$406,104</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>													
76	Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
77	<b>Misc. Power Exp. Subtotal</b>	<b>\$2,616,750</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>													

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
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
<b>80 Wind REC Subtotal</b>	<b>\$344</b>	<b>\$114</b>	<b>\$35</b>	<b>\$65</b>	<b>\$65</b>	<b>\$65</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>84 EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>85 Net Resource Optimization</b>	<b>\$5,659,204</b>	<b>\$3,021,411</b>	<b>\$1,851,473</b>	<b>\$228,377</b>	<b>\$151,774</b>	<b>\$406,169</b>							
<b>86 Adjusted Actual Net Expense</b>	<b>\$68,581,102</b>	<b>\$48,113,320</b>	<b>\$6,108,648</b>	<b>\$4,556,513</b>	<b>\$4,775,446</b>	<b>\$5,027,175</b>							

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	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
<b>Total Retail Sales</b>	<b>583,253</b>	<b>501,861</b>	<b>481,391</b>	<b>422,345</b>	<b>419,537 ✓</b>	-	-	-	-	-	-	-	<b>2,408,387</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>2,346,148</b>
<b>Difference from Test Year</b>	<b>57,412</b>	<b>33,652</b>	<b>(15,889)</b>	<b>(1,663)</b>	<b>(11,273) ✓</b>								<b>62,239</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$719,372</b>	<b>\$421,660</b>	<b>(\$199,089)</b>	<b>(\$20,837)</b>	<b>(\$141,251) ✓</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$779,855</b>

R-04

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>
<b>Expenses</b>												
=Capital X 10.78%/12 (Updated for 2024)	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30							
=Power Supply Credit X Mwh (28.27 for 2024)	26,262.83	43,479.26	112,062.28	127,695.59	163,202.71 ✓							
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00							
<b>Revenue</b>												
=Mwh X Customer Sales Amt (\$52.71)	48,967.59	81,067.98	208,942.44	238,091.07	304,294.83 ✓							
=Value of Power (Powdex Price)	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128 ✓	\$0	\$0	\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2024	-	-	-	-	-	-	-	-	-	-	-	-
<b>Project Costs:</b>												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10							
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82							
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37							
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-	-	-	-	-
<b>Revenue</b>												
Customer Sales	\$48,968	\$81,068	\$208,942	\$238,091	\$304,295	\$0	\$0	\$0	\$0	\$0	-	-
Market Value	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$0	\$0	\$0	\$0	\$0	-	-
Total	\$1,534,310	\$297,780	\$147,866	\$327,623	\$350,618	\$0	\$0	\$0	\$0	\$0	-	-
<b>Expense</b>												
PPA Purchase	\$39,901	\$66,057	\$170,254	\$194,005	\$247,950 ✓							
Power Supply Rate Credit	\$26,263	\$43,479	\$112,062	\$127,696	\$163,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Integration	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0	\$0	\$434	\$228	\$303							
Total	\$1,292,981	\$82,098	\$127,512	\$303,965	\$343,996	\$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

R-03



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	0	7
202405	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	12,289	0	0	18,367
202405	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	30	0	0	143
202405	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	3,143	0	0	14,957
202405	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	3	0	0	14
202405	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,560	0	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	0	554
202405	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	11	0	0	83
202405	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	130,149	0	0	783,637
202405	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	21,936	0	0	119,684
202405	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	654	0	0	4,240
202405	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	26	0	0	134
202405	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	93,010	0	0	464,228
202405	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	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	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	0	1,673
202405	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,057	0	0	7,266
202405	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	7,067	0	0	47,307
202405	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	504,244	0	0	3,592,531
202405	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	79	0	0	407
202405	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	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	0	335,764
202405	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	7	0	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	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	0	12,632
202405	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	6,429	0	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	0	184
202405	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	16,790	0	0	63,811
202405	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,079	0	0	5,724
202405	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	13,769	0	0	102,199
202405	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	510	0	0	4,628
202405	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,699	0	0	6,654
202405	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	573	0	0	2,997
202405	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	285,179	0	0	1,546,997
202405	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	120	0	0	844
202405	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	274	0	0	984
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,260,278</b> ✓	<b>0</b>	<b>0</b>	<b>7,594,338</b>

**For Internal Use Only**

Conversion Factor 0.956069 Conversion Factor  
**R-02** **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
<b>01 - Summary</b>					<b>57,214,034</b>	<b>\$6,006,972</b>
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
<b>21 - Summary</b>					<b>67,256,123</b>	<b>\$7,636,100</b>
31	31 FIRM-INDUSTRIAL	2800	31	025I	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
<b>31 - Summary</b>					<b>69,892,716</b>	<b>\$4,412,873</b>
<b>WA - Summary</b>					<b>194,362,874</b> ✓	<b>\$18,055,945</b>

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
		<b>ED - Summary</b>				<b>271,761</b>	<b>409,122,880</b>	<b>46,244,335</b>	<b>274,415</b>
<b>202405 - Summary</b>				<b>271,761</b>	<b>409,122,880</b>	<b>46,244,335</b>	<b>274,415</b>	<b>2,471,638,395</b>	<b>280,099,389</b>
<b>Overall - Summary</b>				<b>271,761</b>	<b>409,122,880 ✓</b>	<b>46,244,335</b>	<b>274,415</b>	<b>2,471,638,395</b>	<b>280,099,389</b>

**For Internal Use Only**

Billed Sales - Calc Workbook

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
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	H15	18		-
5/30/2024	H16	18		-
5/30/2024	H17	19		-
5/30/2024	H18	17		-
5/30/2024	H19	15		-
5/30/2024	H20	4		-
5/30/2024	H21	1		-
5/30/2024	H22	0		-
5/30/2024	H23	0		-
5/30/2024	H24	0		-
5/31/2024	H01	0		-
5/31/2024	H02	0		-
5/31/2024	H03	0		-
5/31/2024	H04	0		-
5/31/2024	H05	0		-
5/31/2024	H06	1		-
5/31/2024	H07	11		-
5/31/2024	H08	17		-
5/31/2024	H09	19		-
5/31/2024	H10	19		-
5/31/2024	H11	19		-
5/31/2024	H12	18		-
5/31/2024	H13	18		-
5/31/2024	H14	18		-
5/31/2024	H15	17		-
5/31/2024	H16	19		-
5/31/2024	H17	17		-
5/31/2024	H18	18		-
5/31/2024	H19	15		-
5/31/2024	H20	4		-
5/31/2024	H21	0		-
5/31/2024	H22	0		-
5/31/2024	H23	0		-
5/31/2024	H24	0		-

5773

75,428.95 ✓

Powerdex Estimate

30,699.00 ✓

**\$ 106,127.95** ✓

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

**Avista Corporation Journal Entry**

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

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

Effective Date: 202406✓  
Last Update: 07/05/2024 1:48 PM  
Approval Requested: 07/05/2024 1:48 PM

Explanation:

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

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>07/05/24</u> Date
<u>Amy Parsons</u> Reviewed by	<u>7/5/24</u> Date
<u>Approved for Entry</u> Corporate Accounting use Only	<u>                    </u> Date

**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 ✓	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 ✓	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
<b>Totals:</b>						<b>2,208,855.00</b>	<b>2,208,855.00</b>	

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

watch interest (-) Balance Int Exp 431600 ED WA

watch interest (+) Balance Int Exp 419600 ED WA

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

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	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 ✓		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 ✓		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

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	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	16,100,102	(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
186290 ED WA	54,516 ✓		Interest Income on Pending Balance



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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182352 Use new FIT rate from Kaylene

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(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

Entry:		
	Debit	Credit
182352 ED WA		1,217,891 ✓
557290 ED WA	1,217,891 ✓	
419600 ED WA		60,651 ✓
182352 ED WA	60,651 ✓	
		WA ERM Deferral-Approved for Rebate
		WA ERM Amortization
		Interest Income Energy Deferrals
		WA ERM Deferral-Approved for Rebate

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	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											

(13,898)

(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

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
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
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
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
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
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	\$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 Fees	\$267,429	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted Actual Net Expense</b>	<b>\$64,111,098</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>\$4,623,672</b>	<b>\$4,621,006</b>	<b>\$1,189,200</b> ✓	<b>(\$115,536)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>YTD</b>	<b>Jan/24</b>	<b>Feb/24</b>	<b>Mar/24</b>	<b>Apr/24</b>	<b>May/24</b>	<b>Jun/24</b>	<b>Jul/24</b>	<b>Aug/24</b>	<b>Sep/24</b>	<b>Oct/24</b>	<b>Nov/24</b>	<b>Dec/24</b>
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
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)
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)
Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Authorized Net Expense</b>	<b>\$60,893,374</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b> ✓	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
<b>Actual - Authorized Net Expense</b>	<b>\$3,217,724</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,697,733)</b>	<b>(\$2,729,705)</b>	<b>\$517,570</b>	<b>(\$3,007,753)</b> ✓	<b>\$2,063,403</b>					
Resource Optimization - Subtotal	\$5,989,026	\$3,021,411	\$1,851,473	\$228,377	\$151,774	\$406,169	\$329,822	✓					
<b>Adjusted Net Expense</b>	<b>\$9,206,750</b>	<b>\$32,723,755</b>	<b>(\$10,715,526)</b>	<b>(\$8,469,356)</b>	<b>(\$2,577,931)</b>	<b>\$923,739</b>	<b>(\$2,677,931)</b> ✓	<b>#VALUE!</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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		\$21,447,149	(\$7,022,956)	(\$5,550,816)	(\$1,689,576)	\$605,419	(\$1,755,116)	✓	#VALUE!	\$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	(\$714,123)	(\$719,372)	(\$421,660)	\$199,089	\$20,837	\$141,251	\$65,732	✓					
<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$5,319,981</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,351,727)</b>	<b>(\$1,668,739)</b>	<b>\$746,670</b>	<b>(\$1,689,384)</b> ✓	<b>#VALUE!</b>					
<b>Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,931,434</b>	<b>\$6,262,695</b>	<b>\$7,009,365</b>	<b>\$5,319,981</b> ✓	<b>#VALUE!</b>					
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	\$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!				
Deferral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683	\$659,991	✓	#VALUE!				
Deferral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	#VALUE!					
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$659,991)</b>	<b>(\$12,654,999)</b>	<b>\$6,700,154</b>	<b>\$3,989,128</b>	<b>\$834,369</b>	<b>(\$373,335)</b>	<b>\$844,692</b> ✓	<b>#VALUE!</b>					
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$8,072,778</b>	<b>\$7,328,316</b>	<b>\$5,965,717</b>	<b>\$5,131,347</b>	<b>\$5,504,682</b>	<b>\$4,659,990</b> ✓	<b>#VALUE!</b>					

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>555 PURCHASED POWER</b>													
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
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
3	Douglas County PUD (Wells Settlement)	\$177,924	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$48,871	\$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
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
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$6,201	\$984	\$1,316	\$1,177	\$994	\$771	\$959	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$840,201	\$112,666	\$173,430	\$147,496	\$148,946	\$130,873	\$126,790	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,988,145	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$150,662	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,960,074	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$0	\$0	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$430,966	\$0	\$0	\$0	\$95,837	\$158,391	\$176,738	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$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
14	Palouse Wind	\$11,986,282	\$1,909,342	\$1,905,419	\$1,925,508	\$2,267,563	\$2,248,489	\$1,729,961	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$6,786,479	\$748,437	\$1,026,933	\$1,138,070	\$1,337,067	\$1,425,625	\$1,110,347	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$593,343	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$29,260)	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$129,864,820</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$14,810,936</b>	<b>\$14,607,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>555 PURCHASED POWER</b>													
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
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
555700	\$3,082,048	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$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
555740	\$6,261,903	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$51,755	\$0	\$0	\$0	\$0	\$0	\$0
	(\$49,839)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723)						
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$129,864,820</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$14,810,936</b>	<b>\$14,607,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

19	Short-Term Sales	(\$107,831,105)	(\$24,625,315)	(\$23,938,296)	(\$23,259,656)	(\$12,977,271)	(\$9,630,866)	(\$13,284,165)	(\$115,536)	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$1,593,562)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	(\$71,388)	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$76,864)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	(\$13,209)	(\$12,462)	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$292,106)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	(\$49,178)	(\$47,543)	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$23,054,852)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	\$0	\$0	\$0	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$132,848,489)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$12,103,135)</b>	<b>(\$17,187,526)</b>	<b>(\$115,536)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

447000	(\$81,355,994)	(\$24,238,221)	(\$18,024,859)	(\$16,399,958)	(\$8,420,965)	(\$5,414,026)	(\$8,857,965)	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$788,970	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024						
447100	(\$5,989,223)	\$9,312,840	(\$3,384,888)	(\$4,368,263)	(\$2,355,184)	(\$2,010,208)	(\$3,183,520)	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$18,835,462)	(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	(\$1,635,892)	(\$725,250)	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$1,193,413)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	(\$268,454)	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$593,343)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,006)	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$23,054,852)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$2,615,172)	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$709,754)	(\$433,387)	(\$115,536)	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$132,848,489)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$12,103,135)</b>	<b>(\$17,187,526)</b>	<b>(\$115,536)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**501 FUEL-DOLLARS**

25	Kettle Falls Wood-501110	\$4,157,314	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$19,515	\$154,186	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$2,625	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$2,592	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$12,845,041	\$3,269,730	\$3,039,248	\$2,645,888	\$2,320,700	\$685,720	\$883,755	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$260,073	\$31,213	\$25,490	\$32,417	\$68,175	\$28,633	\$74,145	\$0	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$17,265,053</b>	<b>\$4,419,464</b>	<b>\$4,123,045</b>	<b>\$3,817,132</b>	<b>\$3,057,279</b>	<b>\$733,455</b>	<b>\$1,114,678</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
<b>501 FUEL-TONS</b>														
30	Kettle Falls	218,480	56,818	55,520	61,523	36,821	-	7,798	-	-	-	-	-	
31	Colstrip	360,336	93,761	84,341	74,993	66,458	16,045	24,738	-	-	-	-	-	
<b>501 FUEL-COST PER TON</b>														
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						
<b>547 FUEL</b>														
34	NE CT Gas/Oil-547213	\$10,744	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$0	\$0	\$0	\$0	\$0	
35	Boulder Park-547216	\$1,349,110	\$479,532	\$253,038	\$110,486	\$234,363	\$128,757	\$142,934	\$0	\$0	\$0	\$0	\$0	
36	Kettle Falls CT-547211	\$836,071	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$52,663	\$0	\$0	\$0	\$0	\$0	
37	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	
38	Lancaster-547312	\$17,422,639	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$492,545	\$1,656,682	\$0	\$0	\$0	\$0	\$0	
39	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	
<b>40</b>	<b>Total 547 Fuel Expense</b>	<b>\$59,427,242</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$4,996,584</b>	<b>\$2,934,591</b>	<b>\$4,030,212</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>41</b>	<b>TOTAL NET EXPENSE</b>	<b>\$73,708,626</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>\$6,510,985</b>	<b>\$6,375,847</b>	<b>\$2,564,955</b>	<b>(\$115,536)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
			<b>202401</b>	<b>202402</b>	<b>202403</b>	<b>202404</b>	<b>202405</b>	<b>202406</b>	<b>202407</b>	<b>202408</b>	<b>202409</b>	<b>202410</b>	<b>202411</b>	<b>202412</b>
<b>456 TRANSMISSION REVENUE</b>														
42	456100 ED AN	(\$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	
45	456120 ED AN - BPA Settlement	(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$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	
47	456030 ED AN - Clearwater Trans	(\$875,434)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	(\$148,500)	\$0	\$0	\$0	\$0	\$0	
48	456130 ED AN - Ancillary Services Revenue	(\$594,019)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,682)	\$0	\$0	\$0	\$0	\$0	
49	456017 ED AN - Low Voltage	(\$60,378)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	
50	456700 ED WA - Low Voltage	(\$69,068)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$13,106)	(\$13,106)	\$0	\$0	\$0	\$0	\$0	
51	456705 ED AN - Low Voltage	(\$889,764)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	
<b>52</b>	<b>Total 456 Transmission Revenue</b>	<b>(\$20,034,753)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>(\$3,559,550)</b>	<b>(\$3,409,773)</b>	<b>(\$3,029,936)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>565 TRANSMISSION EXPENSE</b>														
53	565000 ED AN	\$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	
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	565710 ED AN	\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	
<b>56</b>	<b>Total 565 Transmission Expense</b>	<b>\$10,054,260</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$1,659,166</b>	<b>\$1,611,410</b>	<b>\$1,578,466</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>557 Broker &amp; Related Fees</b>														
57	557170 ED AN	\$172,855	\$10,811	\$26,620	\$54,260	\$11,444	\$34,261	\$35,459	\$0	\$0	\$0	\$0	\$0	
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59	557165 ED AN	\$68,638	\$2,234	\$26,427	\$2,938	(\$3,211)	\$4,757	\$35,493	\$0	\$0	\$0	\$0	\$0	
60	557167 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
61	557018 ED AN	\$25,936	\$3,897	\$3,782	\$4,152	\$4,838	\$4,504	\$4,763	\$0	\$0	\$0	\$0	\$0	
<b>62</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$267,429</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$61,350</b>	<b>\$13,071</b>	<b>\$43,522</b>	<b>\$75,715</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Other Purchases and Sales</b>														
63	Econ Dispatch-557010	\$15,454,482	\$3,443,708	\$1,863,528	\$6,289,480	\$1,005,518	\$1,215,688	\$1,636,560	\$0	\$0	\$0	\$0	\$0	
64	Econ Dispatch-557150	(\$10,644,206)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	(\$638,217)	\$322,107	(\$242,765)	\$0	\$0	\$0	\$0	\$0	
65	Gas Bookouts-557700	\$1,203,580	\$774,329	\$135,850	\$250,651	\$22,275	\$3,323	\$17,152	\$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	
67	Intraco Thermal Gas-557730	\$5,247,812	\$2,611,710	\$692,998	\$572,887	\$357,941	\$348,228	\$664,048	\$0	\$0	\$0	\$0	\$0	
68	Fuel DispatchFin -456010	\$1,603,599	\$550,289	\$1,334,906	\$25,769	\$14,250	(\$46,965)	(\$274,650)	\$0	\$0	\$0	\$0	\$0	
69	Fuel Dispatch-456015	(\$4,964,189)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	(\$858,027)	(\$1,133,339)	\$0	\$0	\$0	\$0	\$0	
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$248,026)	(\$33,455)	(\$32,864)	(\$42,325)	(\$52,680)	(\$43,265)	(\$43,437)	\$0	\$0	\$0	\$0	\$0	
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72	Intraco Thermal Gas-456730	(\$3,077,619)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	\$0	\$0	\$0	\$0	\$0	
73	Fuel Bookouts-456711	\$599,723	\$525,541	\$13,490	\$22,292	\$11,247	\$3,699	\$23,454	\$0	\$0	\$0	\$0	\$0	
74	Fuel Bookouts-456720	(\$599,723)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	(\$23,454)	\$0	\$0	\$0	\$0	\$0	
<b>75</b>	<b>Other Purchases and Sales Subtotal</b>	<b>\$3,371,853</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$151,709</b>	<b>\$406,104</b>	<b>\$329,743</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
76	Misc. Power Exp. Actual-557160 ED AN	\$2,616,750	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>77</b>	<b>Misc. Power Exp. Subtotal</b>	<b>\$2,616,750</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$423	\$114	\$35	\$65	\$65	\$65	\$79	\$0	\$0	\$0	\$0	\$0	\$0
<b>80 Wind REC Subtotal</b>	<b>\$423</b>	<b>\$114</b>	<b>\$35</b>	<b>\$65</b>	<b>\$65</b>	<b>\$65</b>	<b>\$79</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>84 EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>85 Net Resource Optimization</b>	<b>\$5,989,026</b>	<b>\$3,021,411</b>	<b>\$1,851,473</b>	<b>\$228,377</b>	<b>\$151,774</b>	<b>\$406,169</b>	<b>\$329,822</b>						
<b>86 Adjusted Actual Net Expense</b>	<b>\$70,100,124</b>	<b>\$48,113,320</b>	<b>\$6,108,648</b>	<b>\$4,556,513</b>	<b>\$4,775,446</b>	<b>\$5,027,175</b>	<b>\$1,519,022</b>						

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	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
<b>Total Retail Sales</b>	<b>583,253</b>	<b>501,861</b>	<b>481,391</b>	<b>422,345</b>	<b>419,537</b>	<b>420,849 ✓</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,829,236</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>2,772,243</b>
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	
<b>Total Revenue Credit - \$</b>	<b>\$719,372</b>	<b>\$421,660</b>	<b>(\$199,089)</b>	<b>(\$20,837)</b>	<b>(\$141,251)</b>	<b>(\$65,732) ✓</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$714,123</b>

R-04

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

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>Expenses</b>												
=Capital X 10.78%/12 (Updated for 2024)	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30						
=Power Supply Credit X Mwh (28.27 for 2024)	26,262.83	43,479.26	112,062.28	127,695.59	163,202.71	150,961.80	✓					
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	✓	\$0	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00						

<b>Revenue</b>												
=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)	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024		\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2024	-	-	-	-	-	-		-	-	-	-	-

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

<b>Revenue</b>												
Customer Sales	\$48,968	\$81,068	\$208,942	\$238,091	\$304,295	\$281,471		\$0	\$0	\$0	\$0	-
Market Value	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024		\$0	\$0	\$0	\$0	-
Total	\$1,951,805	\$297,780	\$147,866	\$327,623	\$350,618	\$410,423		\$0	\$0	\$0	\$0	-

<b>Expense</b>												
PPA Purchase	\$39,901	\$66,057	\$170,254	\$194,005	\$247,950	\$229,353	✓					
Power Supply Rate Credit	\$26,263	\$43,479	\$112,062	\$127,696	\$163,203	\$150,962		\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406		\$0	\$0	\$0	\$0	\$0
Integration	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723		\$0	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0	\$0	\$434	\$228	\$303	\$153						
Total	\$1,696,578	\$82,098	\$127,512	\$303,965	\$343,996	\$435,410		\$0	\$0	\$0	\$0	\$0
Net Margin	\$255,227	\$215,682	\$20,354	\$23,658	\$6,622	-\$24,987		\$0	\$0	\$0	\$0	\$0
								R-03				\$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	0	0	53,823
202406	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	107,782	0	0	572,011
202406	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,526	0	0	15,955
202406	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	8
202406	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	103	0	0	510
202406	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	20,263	0	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	0	0	220
202406	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	3	0	0	82
202406	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	84	0	0	928
202406	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	479,122	0	0	4,071,654
202406	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	18	0	0	100
202406	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,077	0	0	6,802
202406	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	589	0	0	4,830
202406	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	30	0	0	173
202406	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	979	0	0	8,245
202406	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	2,143	0	0	8,797
202406	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	91,203	0	0	521,401
202406	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	288,180	0	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	0	0	1,374
202406	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	64,668	0	0	400,432
202406	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	1,096	0	0	5,724
202406	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	26	0	0	161
202406	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	130,348	0	0	913,984
202406	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	274	0	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	0	0	664
202406	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	3	0	0	17
202406	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	23,191	0	0	87,002
202406	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	9,552	0	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	0	0	15,107
202406	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	22,634	0	0	142,318
202406	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	4,427	0	0	19,384
202406	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	12,435	0	0	114,634
202406	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	1
202406	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	567	0	0	3,564
202406	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,181	0	0	2,854
202406	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	2
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,273,853</b>	<b>0</b>	<b>0</b>	<b>8,868,191</b>

For Internal Use Only

Conversion Factor 0.956069 Conversion Factor  
**1,217,891** ✓  
**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	56,319,758	\$6,055,741
	01 RESIDENTIAL	2800	01	011	0	
	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	\$2,174,791
21	21 FIRM COMMERCIAL	2800	21	021	31,987,252	\$3,198,106
	21 FIRM COMMERCIAL	2800	21	023	121,698	\$14,350
	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	\$239,871
	31 FIRM-INDUSTRIAL	2800	31	025	30,288,298	\$2,222,420
	31 FIRM-INDUSTRIAL	2800	31	025I	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
		<b>ED - Summary</b>				<b>270,831</b>	<b>412,926,424</b>	<b>46,266,270</b>	<b>273,818</b>
<b>202406 - Summary</b>				<b>270,831</b>	<b>412,926,424</b>	<b>46,266,270</b>	<b>273,818</b>	<b>2,884,564,819</b>	<b>326,365,658</b>
<b>Overall - Summary</b>				<b>270,831</b>	<b>412,926,424 ✓</b>	<b>46,266,270</b>	<b>273,818</b>	<b>2,884,564,819</b>	<b>326,365,658</b>

Page 2 of 4

Run Date: Jul 5, 2024

**For Internal Use Only**

Billed Sales - Calc Workbook

Avista

Hourly Data

07/03/2024 16:23 PM

DAY	HOUR	27096	27120	27157
Element Key----->				
Short Name----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel 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		\$ -
		<u>5340</u>		<u>\$ 56,967.44</u> ✓
		Powerdex Est 06/04		260.00 ✓
		Powerdex Est 06/15-06/30		78,797.00 ✓
				<b>\$ 136,024.44</b> ✓
				Input into line 53 of WA Monthly tab

**Avista Corporation Journal Entry**

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

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

Effective Date: 202407 ✓  
Last Update: 08/06/2024 12:59 PM  
Approval Requested: 08/06/2024 1:15 PM

Explanation:

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

<u><i>Jenn Hossack</i></u>	<u>08/06/24</u>
Prepared by Jennifer Hossack	Date
<u><i>Amy Parsons</i></u>	<u>8/6/24</u>
Reviewed by	Date
<u>Approved for Entry</u>	<u>Date</u>
Corporate Accounting use Only	

**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

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
<b>Totals:</b>						<b>6,635,918.00</b>	<b>6,635,918.00</b>	

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

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	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	741,078	(4,939,069)	
8/31/2024											
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	4,928,192 ✓		Regulatory Asset ERM Deferred Current Year
419600 ED WA		10,877 ✓	Interest Income Energy Deferrals
186280 ED WA	10,877 ✓		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**

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	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	16,154,618	(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 Use new FIT rate from Kaylene

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	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	17,432,407	1,370,538	
8/31/2024											
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

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	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)	(4,000,744)	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:	
557175 ED WA	Debit 144,189 ✓
186295 ED WA	Credit 144,189 ✓
431600 ED WA	Debit 13,822 ✓
186295 ED WA	Credit 13,822 ✓
	Solar Select Deferral
	Reg Asset ERM Solar Select
	Interest Expense on Pending Balance
	Interest Expense on Pending Balance

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1 555 Purchased Power	\$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
<b>8 Adjusted Actual Net Expense</b>	<b>\$74,353,747</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>\$4,623,672</b>	<b>\$4,621,006</b>	<b>\$1,189,200</b>	<b>\$10,242,649</b> ✓	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9 555 Purchased Power	\$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
<b>18 Authorized Net Expense</b>	<b>\$58,714,435</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b> ✓	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
<b>19 Actual - Authorized Net Expense</b>	<b>\$15,639,312</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,697,733)</b>	<b>(\$2,729,705)</b>	<b>\$517,570</b>	<b>(\$3,007,753)</b>	<b>\$12,421,588</b> ✓					
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)					
<b>26 Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$12,875,759</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,351,727)</b>	<b>(\$1,668,739)</b>	<b>\$746,670</b>	<b>(\$1,689,384)</b>	<b>\$7,555,778</b> ✓					
<b>28 Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,931,434</b>	<b>\$6,262,695</b>	<b>\$7,009,365</b>	<b>\$5,319,981</b>	<b>\$12,875,759</b> ✓					
input 10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	\$0	\$2,875,759					
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					
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					
check # - should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Deferral Amount, Cumulative (Customer)		\$12,654,999	\$5,954,845	\$1,965,717	\$1,131,348	\$1,504,683	\$659,991	\$5,588,183					
Deferral Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	\$4,928,192					
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$5,588,183)	(\$12,654,999)	\$6,700,154	\$3,989,128	\$834,369	(\$373,335)	\$844,692	(\$4,928,192)					
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$8,072,778</b>	<b>\$7,328,316</b>	<b>\$5,965,717</b>	<b>\$5,131,347</b>	<b>\$5,504,682</b>	<b>\$4,659,990</b>	<b>\$7,287,576</b> ✓					

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>555 PURCHASED POWER</b>													
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
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
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
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
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
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$7,070	\$984	\$1,316	\$1,177	\$994	\$771	\$959	\$869	\$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
9	Clearwater Wind III, LLC	\$179,212	\$0	\$0	\$0	\$0	\$0	\$0	\$179,212	\$0	\$0	\$0	\$0
10	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
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
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
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
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
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
16	WPM Ancillary Services	\$703,426	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$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
18	<b>Total 555 Purchased Power</b>	<b>\$147,374,291</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$14,810,936</b>	<b>\$14,607,591</b>	<b>\$17,509,471</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>555 PURCHASED POWER</b>													
555000	\$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
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	(\$16,760)	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$0	\$0	\$0	\$0	\$0
555700	\$3,412,284	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$330,236	\$0	\$0	\$0	\$0	\$0
555710	\$703,426	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$0	\$0	\$0	\$0	\$0
555740	\$6,830,094	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$51,755	\$568,191	\$0	\$0	\$0	\$0	\$0
	(\$59,504)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723)	(\$9,665)					
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$147,374,291</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$14,810,936</b>	<b>\$14,607,591</b>	<b>\$17,509,471</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
19	Short-Term Sales	(\$120,406,216)	(\$24,625,315)	(\$23,938,296)	(\$23,259,656)	(\$12,977,271)	(\$9,630,866)	(\$13,284,165)	(\$12,690,647)	\$0	\$0	\$0	\$0
20	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
21	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
22	Pend Oreille DES	(\$324,498)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	(\$49,178)	(\$47,543)	(\$32,392)	\$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	<b>Total 447 Sales for Resale</b>	<b>(\$149,006,932)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$12,103,135)</b>	<b>(\$17,187,526)</b>	<b>(\$16,273,979)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
447000	(\$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					
447100	(\$7,388,387)	\$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
447150	(\$20,946,630)	(\$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
447700	(\$1,586,497)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	(\$268,454)	(\$393,084)	\$0	\$0	\$0	\$0	\$0
447710	(\$703,426)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,006)	(\$110,083)	\$0	\$0	\$0	\$0	\$0
447720	(\$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	\$0
447740	(\$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	\$0	\$0	\$0	\$0
	<b>(\$149,006,932)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$12,103,135)</b>	<b>(\$17,187,526)</b>	<b>(\$16,273,979)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>501 FUEL-DOLLARS</b>													
25	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
26	Kettle Falls Gas-501120	\$3,877	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$2,592	\$1,252	\$0	\$0	\$0	\$0
27	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
28	Colstrip Oil-501160	\$318,854	\$31,213	\$25,490	\$32,417	\$68,175	\$28,633	\$74,145	\$58,781	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$20,618,522</b>	<b>\$4,419,464</b>	<b>\$4,123,045</b>	<b>\$3,817,132</b>	<b>\$3,057,279</b>	<b>\$733,455</b>	<b>\$1,114,678</b>	<b>\$3,353,469</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>501 FUEL-TONS</b>													
30 Kettle Falls	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	-	-	-	-	-
<b>501 FUEL-COST PER TON</b>													
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					
<b>547 FUEL</b>													
34 NE CT Gas/Oil-547213	\$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 Kettle Falls CT-547211	\$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
38 Lancaster-547312	\$19,624,865	\$6,690,143	\$4,022,725	\$4,091,288	\$469,256	\$492,545	\$1,656,682	\$2,202,226	\$0	\$0	\$0	\$0	\$0
39 Rathdrum CT-547310	\$17,195,919	\$6,085,506	\$3,519,798	\$4,193,050	\$1,386,390	\$138,853	\$38,590	\$1,833,732	\$0	\$0	\$0	\$0	\$0
<b>40 Total 547 Fuel Expense</b>	<b>\$66,915,088</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$4,996,584</b>	<b>\$2,934,591</b>	<b>\$4,030,212</b>	<b>\$7,487,846</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>41 TOTAL NET EXPENSE</b>	<b>\$85,900,969</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>\$6,510,985</b>	<b>\$6,375,847</b>	<b>\$2,564,955</b>	<b>\$12,076,807</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>202401</b>	<b>202402</b>	<b>202403</b>	<b>202404</b>	<b>202405</b>	<b>202406</b>	<b>202407</b>	<b>202408</b>	<b>202409</b>	<b>202410</b>	<b>202411</b>	<b>202412</b>
<b>456 TRANSMISSION REVENUE</b>													
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 456120 ED AN - BPA Settlement	(\$539,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans	(\$957,622)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	(\$148,500)	(\$82,188)	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$703,426)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,682)	(\$109,407)	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$70,441)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$82,174)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$13,106)	(\$13,106)	(\$13,106)	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$1,038,058)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0
<b>52 Total 456 Transmission Revenue</b>	<b>(\$23,597,472)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>(\$3,559,550)</b>	<b>(\$3,409,773)</b>	<b>(\$3,029,936)</b>	<b>(\$3,562,719)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53 565000 ED AN	\$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
54 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN	\$31,752	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>	<b>\$11,730,378</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$1,659,166</b>	<b>\$1,611,410</b>	<b>\$1,578,466</b>	<b>\$1,676,118</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57 557170 ED AN	\$198,988	\$10,811	\$26,620	\$54,260	\$11,444	\$34,261	\$35,459	\$26,133	\$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	\$90,585	\$2,234	\$26,427	\$2,938	(\$3,211)	\$4,757	\$35,493	\$21,947	\$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	\$30,299	\$3,897	\$3,782	\$4,152	\$4,838	\$4,504	\$4,763	\$4,363	\$0	\$0	\$0	\$0	\$0
<b>62 Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$319,872</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$61,350</b>	<b>\$13,071</b>	<b>\$43,522</b>	<b>\$75,715</b>	<b>\$52,443</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
63 Econ Dispatch-557010	\$16,767,650	\$3,443,708	\$1,863,528	\$6,289,480	\$1,005,518	\$1,215,688	\$1,636,560	\$1,313,168	\$0	\$0	\$0	\$0	\$0
64 Econ Dispatch-557150	(\$12,657,334)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	(\$638,272)	\$322,107	(\$242,765)	(\$2,013,128)	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557700	\$1,276,575	\$774,329	\$135,850	\$250,651	\$22,275	\$3,323	\$17,152	\$72,995	\$0	\$0	\$0	\$0	\$0
66 Gas Bookouts-557711	(\$1,276,575)	(\$774,329)	(\$135,850)	(\$250,651)	(\$22,275)	(\$3,323)	(\$17,152)	(\$72,995)	\$0	\$0	\$0	\$0	\$0
67 Intraco Thermal Gas-557730	\$7,380,378	\$2,611,710	\$692,998	\$572,887	\$357,941	\$348,228	\$664,048	\$2,132,566	\$0	\$0	\$0	\$0	\$0
68 Fuel DispatchFin-456010	\$1,578,644	\$550,289	\$1,334,906	\$25,769	\$14,250	(\$46,965)	(\$274,650)	(\$24,955)	\$0	\$0	\$0	\$0	\$0
69 Fuel Dispatch-456015	(\$6,181,479)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	(\$858,027)	(\$1,133,339)	(\$1,217,290)	\$0	\$0	\$0	\$0	\$0
70 Other Elec Rev - Extraction Plant Cr - 456018	(\$287,316)	(\$33,455)	(\$32,864)	(\$42,325)	(\$52,680)	(\$43,265)	(\$43,437)	(\$39,290)	\$0	\$0	\$0	\$0	\$0
71 Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Intraco Thermal Gas-456730	(\$3,342,492)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	(\$264,873)	\$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
74 Fuel Bookouts-456720	(\$608,946)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	(\$23,454)	(\$9,223)	\$0	\$0	\$0	\$0	\$0
<b>75 Other Purchases and Sales Subtotal</b>	<b>\$3,258,051</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$151,709</b>	<b>\$406,104</b>	<b>\$329,743</b>	<b>(\$113,802)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76 Misc. Power Exp. Actual-557160 ED AN	\$2,643,939	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$0	\$0	\$0	\$0
<b>77 Misc. Power Exp. Subtotal</b>	<b>\$2,643,939</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Line No.	TOTAL	Jan-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	\$635	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$0	\$0	\$0	\$0	\$0
<b>80 Wind REC Subtotal</b>	<b>\$635</b>	<b>\$114</b>	<b>\$35</b>	<b>\$65</b>	<b>\$65</b>	<b>\$65</b>	<b>\$79</b>	<b>\$212</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
<b>84 EWEB REC WA EIA 937 Compliance</b>	<b>\$137</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$137</b>	<b>\$58</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>85 Net Resource Optimization</b>	<b>\$5,902,625</b>	<b>\$3,021,411</b>	<b>\$1,851,473</b>	<b>\$228,377</b>	<b>\$151,774</b>	<b>\$406,169</b>	<b>\$329,822</b>	<b>(\$86,401)</b>					
<b>86 Adjusted Actual Net Expense</b>	<b>\$80,256,509</b>	<b>\$48,113,320</b>	<b>\$6,108,648</b>	<b>\$4,556,513</b>	<b>\$4,775,446</b>	<b>\$5,027,175</b>	<b>\$1,519,022</b>	<b>\$10,156,385</b>					

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	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
<b>Total Retail Sales</b>	<b>583,253</b>	<b>501,861</b>	<b>481,391</b>	<b>422,345</b>	<b>419,537</b>	<b>420,849</b>	<b>524,549 ✓</b>	-	-	-	-	-	<b>3,353,785</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>3,254,586</b>
<b>Difference from Test Year</b>	<b>57,412</b>	<b>33,652</b>	<b>(15,889)</b>	<b>(1,663)</b>	<b>(11,273)</b>	<b>(5,246)</b>	<b>42,206 ✓</b>						<b>99,199</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$719,372</b>	<b>\$421,660</b>	<b>(\$199,089)</b>	<b>(\$20,837)</b>	<b>(\$141,251)</b>	<b>(\$65,732)</b>	<b>\$528,841 ✓</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,242,964</b>

R-04

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>
<b>Expenses</b>												
=Capital X 10.78%/12 (Updated for 2024)	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30				
=Power Supply Credit X Mwh (28.27 for 2024)	26,262.83	43,479.26	112,062.28	127,695.59	163,202.71	150,961.80	145,873.20					
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	\$9,665	\$0	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00					
<b>Revenue</b>												
=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					
=Value of Power (Powdex Price)	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2024	-	-	-	-	-	-	-	-	-	-	-	-
<b>Project Costs:</b>												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10					
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82					
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37					
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-	-	-
<b>Revenue</b>												
Customer Sales	\$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	\$533,859	\$0	\$0	\$0	-	-
<b>Expense</b>												
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	\$145,873	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$0	\$0	\$0	\$0	\$0
Integration	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	\$9,665	\$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
Net Margin	\$399,416	\$215,682	\$20,354	\$23,658	\$6,622	-\$24,987	\$13,898	\$144,189 ✓	\$0	\$0	\$0	\$0

R-03



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	0251	0251 - 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
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,492,859</b> ✓	<b>0</b>	<b>0</b>	<b>10,361,050</b>

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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	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
<b>01 - Summary</b>					<b>79,705,487</b>	<b>\$8,469,993</b>
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
<b>21 - Summary</b>					<b>90,224,859</b>	<b>\$9,643,938</b>
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	025	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
<b>31 - Summary</b>					<b>73,621,989</b>	<b>\$4,604,849</b>
<b>WA - Summary</b>					<b>243,552,334</b> ✓	<b>\$22,718,780</b>
<b>Overall - Summary</b>					<b>398,454,558</b>	<b>\$34,937,740</b>

[Unbilled - Deferral Calc Workbook](#) ✓



### Revenue By Revenue Class Electric

Data Source: Financial Reporting

Data Updated Daily

State Code: WA ✓

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
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
		<b>ED - Summary</b>		<b>272,177</b>	<b>483,282,807</b>	<b>53,991,947</b>	<b>273,583</b>	<b>3,367,847,627</b>	<b>380,357,605</b>
<b>202407 - Summary</b>				<b>272,177</b>	<b>483,282,807</b>	<b>53,991,947</b>	<b>273,583</b>	<b>3,367,847,627</b>	<b>380,357,605</b>
<b>Overall - Summary</b>				<b>272,177</b>	<b>483,282,807 ✓</b>	<b>53,991,947</b>	<b>273,583</b>	<b>3,367,847,627</b>	<b>380,357,605</b>

Page 2 of 4

Run Date: Aug 6, 2024

**For Internal Use Only**

[Billed Sales - Calc Workbook ✓](#)

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
7/29/2024 H16	4		0
7/29/2024 H17	4		0
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		0
7/30/2024 H13	14		0
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

Powerdex Est

\$ 239,445.10

22,430.00 ✓

**\$ 261,875.10 ✓**

Input into line 53 of WA Monthly 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](http://www.myavista.com)



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**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](mailto:Megan.Kennedy@avistacorp.com)>  
**Sent:** Tuesday, January 30, 2024 5:14 PM  
**To:** Hossack, Jennifer <[Jennifer.Hossack@avistacorp.com](mailto:Jennifer.Hossack@avistacorp.com)>

**Avista Corporation Journal Entry**

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

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

Effective Date: 202408✓  
Last Update: 09/09/2024 12:10 PM  
Approval Requested: 09/09/2024 12:10 PM

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

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>09/09/24</u> Date
<u>Amy Parsons</u> Reviewed by	<u>9/9/24</u> Date
<u>Approved for Entry</u> Corporate Accounting use Only	<u>                    </u> Date

**Avista Corporation Journal Entry**

Journal: 481-WA ERM	Effective Date: 202408
Team: Resource Accounting	Last Saved by: Jennifer Hossack
Type: C	Submitted by: Jennifer Hossack
Category: DJ	Approved by:
Currency: USD	
	Last Update: 09/09/2024 12:10 PM
	Approval Requested: 09/09/2024 12:10 PM

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 ✓	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 ✓	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
<b>Totals:</b>						<b>5,191,467.00</b>	<b>5,191,467.00</b>	

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

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	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

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	15,827,522			54,516		15,827,522	15,882,038	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	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 Use new FIT rate from Kaylene

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	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	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:		
	Debit	Credit
182352 ED WA		1,563,934 ✓ WA ERM Deferral-Approved for Rebate
557290 ED WA	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

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	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) ✓		(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.

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	\$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 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
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
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
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	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$0	\$0	\$0	\$0
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
<b>Adjusted Actual Net Expense</b>	<b>\$88,205,977</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>\$4,623,672</b>	<b>\$4,621,006</b>	<b>\$1,189,200</b>	<b>\$10,242,649</b>	<b>\$13,852,230</b> ✓	<b>\$265,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>YTD</b>	<b>Jan/24</b>	<b>Feb/24</b>	<b>Mar/24</b>	<b>Apr/24</b>	<b>May/24</b>	<b>Jun/24</b>	<b>Jul/24</b>	<b>Aug/24</b>	<b>Sep/24</b>	<b>Oct/24</b>	<b>Nov/24</b>	<b>Dec/24</b>
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)
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
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
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)
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
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
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)
Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Authorized Net Expense</b>	<b>\$66,666,170</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b> ✓	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
<b>Actual - Authorized Net Expense</b>	<b>\$21,539,807</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,697,733)</b>	<b>(\$2,729,705)</b>	<b>\$517,570</b>	<b>(\$3,007,753)</b>	<b>\$12,421,588</b>	<b>\$5,900,495</b> ✓	<b>(\$5,099,080)</b>			
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			
<b>Adjusted Net Expense</b>	<b>\$27,587,654</b>	<b>\$32,723,755</b>	<b>(\$10,715,526)</b>	<b>(\$8,469,356)</b>	<b>(\$2,577,931)</b>	<b>\$923,739</b>	<b>(\$2,677,931)</b>	<b>\$12,335,187</b>	<b>\$6,045,717</b> ✓	<b>(\$5,099,080)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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		\$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
Washington 100% Activity (Peak Cust Rebal)	\$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)	R-04 (\$173,102) ✓				
<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$16,665,177</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,351,727)</b>	<b>(\$1,668,739)</b>	<b>\$746,670</b>	<b>(\$1,689,384)</b>	<b>\$7,555,778</b>	<b>\$3,789,418</b> ✓	<b>#VALUE!</b>			
<b>Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,931,434</b>	<b>\$6,262,695</b>	<b>\$7,009,365</b>	<b>\$5,319,981</b>	<b>\$12,875,759</b>	<b>\$16,665,177</b> ✓	<b>#VALUE!</b>			
input 10,000,000 and up	90% 90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	\$0	\$2,875,759	\$6,665,177	#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!			
Deferral 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 Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	\$4,928,192	R-01 \$3,410,476	#VALUE!			
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$8,998,659)</b>	<b>(\$12,654,999)</b>	<b>\$6,700,154</b>	<b>\$3,989,128</b>	<b>\$834,369</b>	<b>(\$373,335)</b>	<b>\$844,692</b>	<b>(\$4,928,192)</b>	<b>(\$3,410,476)</b> ✓	<b>#VALUE!</b>			
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$8,072,778</b>	<b>\$7,328,316</b>	<b>\$5,965,717</b>	<b>\$5,131,347</b>	<b>\$5,504,682</b>	<b>\$4,659,990</b>	<b>\$7,287,576</b>	<b>\$7,666,518</b> ✓	<b>#VALUE!</b>			

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>555 PURCHASED POWER</b>													
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
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
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
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
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
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
7	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$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
9	Small Power	\$972,385	\$112,666	\$173,430	\$147,496	\$148,946	\$130,873	\$126,790	\$103,647	\$28,537	\$0	\$0	\$0
10	Clearwater Wind III, LLC	\$857,539	\$0	\$0	\$0	\$0	\$0	\$179,212	\$678,327	\$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
12	City of Spokane - Waste-to-Energy	\$4,201,119	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$624,247	\$616,798	\$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
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
15	Palouse Wind	\$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
16	Rattlesnake Flat, LLC	\$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
17	WPM Ancillary Services	\$809,148	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$0	\$0	\$0
18	Non-Mon. Accruals	\$137	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$0	\$0	\$0
19	<b>Total 555 Purchased Power</b>	<b>\$164,256,646</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$14,810,936</b>	<b>\$14,607,591</b>	<b>\$17,509,471</b>	<b>\$16,616,675</b>	<b>\$265,680</b>	<b>\$0</b>	<b>\$0</b>

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

<b>555 PURCHASED POWER</b>													
	555000	\$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
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	\$137	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$0	\$0	\$0
	555700	\$3,695,909	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$330,236	\$283,625	\$0	\$0	\$0
	555710	\$809,148	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$0	\$0	\$0
	555740	\$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
		(\$69,391)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723)	(\$9,665)	(\$9,887)✓			
	WNP3 Mid Point	\$0											
		<b>\$164,256,646</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$14,810,936</b>	<b>\$14,607,591</b>	<b>\$17,509,471</b>	<b>\$16,616,675</b>	<b>\$265,680</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

20	Short-Term Sales	(\$130,171,449)	(\$24,625,315)	(\$23,938,296)	(\$23,259,656)	(\$12,977,271)	(\$9,630,866)	(\$13,284,165)	(\$12,690,647)	(\$9,765,233)	\$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
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	
23	Pend Oreille DES	(\$350,547)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,096)	(\$49,178)	(\$54,543)	(\$32,392)	(\$26,049)	\$0	\$0	\$0
24	Merchant Ancillary Services	(\$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
25	<b>Total 447 Sales for Resale</b>	<b>(\$162,271,085)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$12,103,135)</b>	<b>(\$17,187,526)</b>	<b>(\$16,273,979)</b>	<b>(\$13,264,153)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

	447000	(\$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
	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✓			
	447100	(\$9,721,199)	\$9,312,840	(\$3,384,888)	(\$4,368,263)	(\$2,355,184)	(\$2,010,208)	(\$3,183,520)	(\$1,399,164)	(\$2,332,812)	\$0	\$0	\$0
	447150	(\$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
	447700	(\$1,889,238)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	(\$268,454)	(\$393,084)	(\$302,741)	\$0	\$0	\$0
	447710	(\$809,148)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,006)	(\$110,083)	(\$105,722)	\$0	\$0	\$0
	447720	(\$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
	447740	(\$3,614,010)	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$709,754)	(\$433,387)	(\$530,584)	(\$583,790)	\$0	\$0	\$0
		\$0	\$0	\$0	-	-	-	\$0	\$0	\$0	\$0	\$0	
		<b>(\$162,271,085)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$12,103,135)</b>	<b>(\$17,187,526)</b>	<b>(\$16,273,979)</b>	<b>(\$13,264,153)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**501 FUEL-DOLLARS**

26	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
27	Kettle Falls Gas-501120	\$4,428	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$2,592	\$1,252	\$551	\$0	\$0	\$0
28	Colstrip Coal-501140	\$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
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
30	<b>Total 501 Fuel Expense</b>	<b>\$24,591,951</b>	<b>\$4,419,464</b>	<b>\$4,123,045</b>	<b>\$3,817,132</b>	<b>\$3,057,279</b>	<b>\$733,455</b>	<b>\$1,114,678</b>	<b>\$3,353,469</b>	<b>\$3,973,429</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
<b>501 FUEL-TONS</b>														
31	Kettle Falls	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	-	-	-	
<b>501 FUEL-COST PER TON</b>														
33	Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23		\$19.77	\$20.47	\$20.95				
34	Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92	\$42.74	\$35.72	\$37.00	\$35.30				
<b>547 FUEL</b>														
35	NE CT Gas/Oil-547213	\$22,863	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$9,425	\$2,694	\$0	\$0	\$0	
36	Boulder Park-547216	\$1,772,988	\$479,532	\$253,038	\$110,486	\$234,363	\$128,757	\$142,934	\$205,497	\$218,381	\$0	\$0	\$0	
37	Kettle Falls CT-547211	\$1,026,928	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$52,663	\$93,859	\$96,998	\$0	\$0	\$0	
38	Coyote Springs2-547610	\$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	
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	
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	
41	<b>Total 547 Fuel Expense</b>	<b>\$74,702,768</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$4,996,584</b>	<b>\$2,934,591</b>	<b>\$4,030,212</b>	<b>\$7,487,846</b>	<b>\$7,787,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>42 TOTAL NET EXPENSE</b>														
		<b>\$101,280,280</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>\$6,510,985</b>	<b>\$6,375,847</b>	<b>\$2,564,955</b>	<b>\$12,076,807</b>	<b>\$15,113,631</b>	<b>\$265,680</b>	<b>\$0</b>	<b>\$0</b>	
<b>456 TRANSMISSION REVENUE</b>														
			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
43	456100 ED AN	(\$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	456120 ED AN - BPA Settlement	(\$616,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$1,090,452)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	(\$148,500)	(\$82,188)	(\$132,830)	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$809,148)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,682)	(\$109,407)	(\$105,722)	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$80,504)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$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
51	456705 ED AN - Low Voltage	(\$1,186,352)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0
52	<b>Total 456 Transmission Revenue</b>	<b>(\$26,766,124)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>(\$3,559,550)</b>	<b>(\$3,409,773)</b>	<b>(\$3,029,936)</b>	<b>(\$3,562,719)</b>	<b>(\$3,168,652)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>														
53	565000 ED AN	\$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	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	565710 ED AN	\$36,288	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0
56	<b>Total 565 Transmission Expense</b>	<b>\$13,578,712</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$1,659,166</b>	<b>\$1,611,410</b>	<b>\$1,578,466</b>	<b>\$1,676,118</b>	<b>\$1,848,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>														
57	557170 ED AN	\$221,546	\$10,811	\$26,620	\$54,260	\$11,444	\$34,261	\$35,459	\$26,133	\$22,558	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59	557165 ED AN	\$122,068	\$2,234	\$26,427	\$2,938	(\$3,211)	\$4,757	\$35,493	\$21,947	\$31,483	\$0	\$0	\$0	
60	557167 ED AN	\$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	
62	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$378,789</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$61,350</b>	<b>\$13,071</b>	<b>\$43,522</b>	<b>\$75,715</b>	<b>\$52,443</b>	<b>\$58,917</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Other Purchases and Sales</b>														
63	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	
64	Econ Dispatch-557150	(\$15,637,641)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	(\$638,272)	\$322,107	(\$242,765)	(\$2,013,128)	(\$2,980,307)	\$0	\$0	\$0	
65	Gas Bookouts-557700	\$1,280,605	\$774,329	\$135,850	\$250,651	\$22,275	\$3,323	\$17,152	\$72,995	\$4,030	\$0	\$0	\$0	
66	Gas Bookouts-557711	(\$1,280,605)	(\$774,329)	(\$135,850)	(\$250,651)	(\$22,275)	(\$3,323)	(\$17,152)	(\$72,995)	(\$4,030)	\$0	\$0	\$0	
67	Intraco Thermal Gas-557730	\$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	
68	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	
69	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	
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$341,884)	(\$33,455)	(\$32,864)	(\$42,325)	(\$52,680)	(\$43,265)	(\$43,437)	(\$39,290)	(\$54,568)	\$0	\$0	\$0	
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72	Intraco Thermal Gas-456730	(\$3,437,908)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	(\$264,873)	(\$95,416)	\$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	
74	Fuel Bookouts-456720	(\$608,946)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	(\$23,454)	(\$9,223)	\$0	\$0	\$0	\$0	
75	<b>Other Purchases and Sales Subtotal</b>	<b>\$3,403,161</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$151,709</b>	<b>\$406,104</b>	<b>\$329,743</b>	<b>(\$113,802)</b>	<b>\$145,110</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
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	
77	<b>Misc. Power Exp. Subtotal</b>	<b>\$2,643,939</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

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

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	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
<b>Total Retail Sales</b>	<b>583,253</b>	<b>501,861</b>	<b>481,391</b>	<b>422,345</b>	<b>419,537</b>	<b>420,849</b>	<b>524,549</b>	<b>510,652 ✓</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,864,437</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>3,751,423</b>
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	
<b>Total Revenue Credit - \$</b>	<b>\$719,372</b>	<b>\$421,660</b>	<b>(\$199,089)</b>	<b>(\$20,837)</b>	<b>(\$141,251)</b>	<b>(\$65,732)</b>	<b>\$528,841</b>	<b>\$173,102 ✓</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,416,066</b>

R-04



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

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>Expenses</b>												
=Capital X 10.78%/12 (Updated for 2024)	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30			
=Power Supply Credit X Mwh (28.27 for 2024)	26,262.83	43,479.26	112,062.28	127,695.59	163,202.71	150,961.80	145,873.20	140,954.22 ✓				
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	\$9,665	\$9,887	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00				

<b>Revenue</b>												
=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)	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087 ✓	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2024	-	-	-	-	-	-	-	-	-	-	-	-

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

<b>Revenue</b>												
Customer Sales	\$48,968	\$81,068	\$208,942	\$238,091	\$304,295	\$281,471	\$271,984	\$262,812	\$0	\$0	-	-
Market Value	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$0	\$0	-	-
Total	\$2,934,563	\$297,780	\$147,866	\$327,623	\$350,618	\$410,423	\$417,495	\$533,859	\$448,899	\$0	\$0	-

<b>Expense</b>												
PPA Purchase	\$39,901	\$66,057	\$170,254	\$194,005	\$247,950	\$229,353	\$221,622	\$214,149 ✓				
Power Supply Rate Credit	\$26,263	\$43,479	\$112,062	\$127,696	\$163,203	\$150,962	\$145,873	\$140,954	\$0	\$0	\$0	\$0
Interconnection & Integration	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$0	\$0	\$0	\$0
Integration	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	\$9,665	\$9,887	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0	\$0	\$434	\$228	\$303	\$153	\$104	\$148				
Total	\$2,463,792	\$82,098	\$127,512	\$303,965	\$343,996	\$435,410	\$403,597	\$389,670	\$377,544	\$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

R-03

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	0	688,663	0	0	5,367,995
202408	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	8,600	0	0	33,454
202408	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	4,788	0	0	17,950
202408	RIDER 93	ED	WA	0025	0025 - EXTRA LG GEN SERV	442200	21 FIRM COMMERCIAL	0	0	80,292	0	0	547,509
202408	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	843	0	0	7,432
202408	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	18	0	0	133
202408	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	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	0	207	0	0	1,788
202408	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	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	0	111	0	0	886
202408	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	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	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	0	36	0	0	291
202408	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,441	0	0	5,587
202408	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	131	0	0	739
202408	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,843	0	0	21,408
202408	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	5	0	0	90
202408	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	570	0	0	4,705
202408	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	30	0	0	233
202408	RIDER 93	ED	WA	0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	0	33	0	0	54
202408	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,087	0	0	10,370
202408	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	14,111	0	0	141,289
202408	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	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	0	1
202408	RIDER 93	ED	WA	0025	0025 - EXTRA LG GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	93,435	0	0	704,489
202408	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	165,337	0	0	1,230,054
202408	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	172	0	0	1,170
202408	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	3	0	0	24
202408	RIDER 93	ED	WA	0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	87	0	0	144
202408	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	26	0	0	213
202408	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,062	0	0	8,941
202408	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	8,150	0	0	69,176
202408	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	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	0	2
202408	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	23,861	0	0	189,682
202408	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	344,413	0	0	2,511,835
202408	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	43,379	0	0	165,546
202408	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	114,001	0	0	796,741
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,635,796</b>	<b>0</b>	<b>0</b>	<b>11,996,925</b>

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Conversion Factor 0.956069 Conversion Factor  
**1,563,934** ✓

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	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
<b>01 - Summary</b>					<b>57,183,539</b>	<b>\$6,901,039</b>
21	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
<b>21 - Summary</b>					<b>69,025,650</b>	<b>\$7,735,748</b>
31	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	025I	37,647,314	\$1,803,166
<b>31 - Summary</b>					<b>98,280,293</b>	<b>\$6,220,318</b>
<b>WA - Summary</b>					<b>224,489,481</b> ✓	<b>\$20,857,105</b>

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
		<b>ED - Summary</b>				<b>272,079</b>	<b>529,715,485</b>	<b>60,322,624</b>	<b>273,395</b>
<b>202408 - Summary</b>				<b>272,079</b>	<b>529,715,485</b>	<b>60,322,624</b>	<b>273,395</b>	<b>3,897,563,112</b>	<b>440,680,230</b>
<b>Overall - Summary</b>				<b>272,079</b>	<b>529,715,485 ✓</b>	<b>60,322,624</b>	<b>273,395</b>	<b>3,897,563,112</b>	<b>440,680,230</b>

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Run Date: Sep 9, 2024

**For Internal Use Only**

### Billed Sales - Calc Workbook

Avista		Hourly Data		
DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
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	25.9	-
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	27.95	-
		<u>4986 ✓</u>	<u>186,086.98 ✓</u>	

**Avista Corporation Journal Entry**

Journal: NSJ005 - DJ481 WA ERM Current Deferral Adj  
 Team: Resource Accounting  
 Type: C  
 Category: NSJ  
 Currency: USD

Effective Date: 202408  
 Last Saved by: Jennifer Hossack  
 Submitted by:  
 Approved by:  
 Last Update: 09/10/2024 12:48 PM

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
<b>Totals:</b>						<b>1,406,566.00</b>	<b>1,406,566.00</b>	

Explanation:  
 New Acct 555200 was not picked up in original Aug 2024 journal entry.

<i>Jenn Hossack</i>	<u>09/10/24</u>
Prepared by	Date
<i>John Wilcox</i>	<u>9/10/24</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

**Avista Corporation Journal Entry**

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

Effective Date: 202408  
 Last Update: 09/09/2024 12:10 PM  
 Approval Requested: 09/09/2024 12:10 PM  
 Last Saved by: Jennifer Hossack  
 Submitted by: Jennifer Hossack  
 Approved by:

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 ✓	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 ✓	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
<b>Totals:</b>						<b>5,191,467.00</b>	<b>5,191,467.00</b>	

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

NEW August 2024 ERM Journal Detail											
Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	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	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

*JW*

Original August 2024 ERM Journal Detail											
Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,827,522		
1/31/2024	15,827,522	(15,827,522)	12,654,999		21,794		12,654,999	12,676,793	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	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 <b>Adjusted Actual Net Expense</b>	<b>\$90,586,513</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>\$4,623,672</b>	<b>\$4,621,006</b>	<b>\$1,189,200</b>	<b>\$10,242,649</b>	<b>\$16,232,766</b>	<b>\$265,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>YTD</b>	<b>Jan/24</b>	<b>Feb/24</b>	<b>Mar/24</b>	<b>Apr/24</b>	<b>May/24</b>	<b>Jun/24</b>	<b>Jul/24</b>	<b>Aug/24</b>	<b>Sep/24</b>	<b>Oct/24</b>	<b>Nov/24</b>	<b>Dec/24</b>
9 555 Purchased Power	\$80,089,656	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
10 447 Sale for Resale	(\$89,893,583)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
11 501 Thermal Fuel	\$22,280,601	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
12 547 CT Fuel	\$67,127,275	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
13 456 Transmission Revenue	(\$21,077,639)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
14 565 Transmission Expense	\$11,904,600	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
15 557 Broker Fees - Other Expenses	\$401,552	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
16 456 Other Revenue	(\$4,166,292)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
17 Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 <b>Authorized Net Expense</b>	<b>\$66,666,170</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
19 <b>Actual - Authorized Net Expense</b>	<b>\$23,920,343</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,697,733)</b>	<b>(\$2,729,705)</b>	<b>\$517,570</b>	<b>(\$3,007,753)</b>	<b>\$12,421,588</b>	<b>\$8,281,031</b>	<b>(\$5,099,080)</b>			
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
24 Washington 100% Activity (Peak Cust Rebat	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$0	\$0
25 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 <b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$18,225,380</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,351,727)</b>	<b>(\$1,668,739)</b>	<b>\$746,670</b>	<b>(\$1,689,384)</b>	<b>\$7,555,778</b>	<b>\$5,349,621</b>	<b>#VALUE!</b>			
28 <b>Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,931,434</b>	<b>\$6,262,695</b>	<b>\$7,009,365</b>	<b>\$5,319,981</b>	<b>\$12,875,759</b>	<b>\$18,225,380</b>	<b>#VALUE!</b>			
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!			
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	#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	#VALUE!			
Acct 557280 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!			
Company Band Gross Margin Impact, Cumulative		\$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 7/2020 IS PULLED IN *JW*

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
555 Purchased Power	\$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 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
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
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
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	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$0	\$0	\$0	\$0
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
<b>Adjusted Actual Net Expense</b>	<b>\$88,205,977</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>\$4,623,672</b>	<b>\$4,621,006</b>	<b>\$1,189,200</b>	<b>\$10,242,649</b>	<b>\$13,852,230</b> ✓	<b>\$265,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>YTD</b>	<b>Jan/24</b>	<b>Feb/24</b>	<b>Mar/24</b>	<b>Apr/24</b>	<b>May/24</b>	<b>Jun/24</b>	<b>Jul/24</b>	<b>Aug/24</b>	<b>Sep/24</b>	<b>Oct/24</b>	<b>Nov/24</b>	<b>Dec/24</b>
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)
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
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
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)
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
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
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)
Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Authorized Net Expense</b>	<b>\$66,666,170</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b> ✓	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
<b>Actual - Authorized Net Expense</b>	<b>\$21,539,807</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,697,733)</b>	<b>(\$2,729,705)</b>	<b>\$517,570</b>	<b>(\$3,007,753)</b>	<b>\$12,421,588</b>	<b>\$5,900,495</b> ✓	<b>(\$5,099,080)</b>			
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			
<b>Adjusted Net Expense</b>	<b>\$27,587,654</b>	<b>\$32,723,755</b>	<b>(\$10,715,526)</b>	<b>(\$8,469,356)</b>	<b>(\$2,577,931)</b>	<b>\$923,739</b>	<b>(\$2,677,931)</b>	<b>\$12,335,187</b>	<b>\$6,045,717</b> ✓	<b>(\$5,099,080)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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		\$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
Washington 100% Activity (Peak Cust Rebal)	\$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)	R-04 (\$173,102) ✓				
<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$16,665,177</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,351,727)</b>	<b>(\$1,668,739)</b>	<b>\$746,670</b>	<b>(\$1,689,384)</b>	<b>\$7,555,778</b>	<b>\$3,789,418</b> ✓	<b>#VALUE!</b>			
<b>Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,931,434</b>	<b>\$6,262,695</b>	<b>\$7,009,365</b>	<b>\$5,319,981</b>	<b>\$12,875,759</b>	<b>\$16,665,177</b> ✓	<b>#VALUE!</b>			
input 10,000,000 and up	90%	90%	\$10,727,777	\$3,283,161	\$0	\$0	\$0	\$2,875,759	\$6,665,177	#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!		
Deferral 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 Amount, Monthly Entry		\$12,654,999	(\$6,700,154)	(\$3,989,128)	(\$834,369)	\$373,335	(\$844,692)	\$4,928,192	R-01 \$3,410,476 ✓	#VALUE!			
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$8,998,659)</b>	<b>(\$12,654,999)</b>	<b>\$6,700,154</b>	<b>\$3,989,128</b>	<b>\$834,369</b>	<b>(\$373,335)</b>	<b>\$844,692</b>	<b>(\$4,928,192)</b>	<b>(\$3,410,476)</b> ✓	<b>#VALUE!</b>			
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$8,072,778</b>	<b>\$7,328,316</b>	<b>\$5,965,717</b>	<b>\$5,131,347</b>	<b>\$5,504,682</b>	<b>\$4,659,990</b>	<b>\$7,287,576</b>	<b>\$7,666,518</b> ✓	<b>#VALUE!</b>			

ORIGINAL DEFERRAL RECORDED AUG JOURNAL



**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


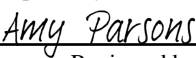
Approved by:

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 ✓	0.00	Monthly Interest
140	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	54,824.00 ✓	Monthly interest on account 182350
<b>Totals:</b>						<b>18,149,010.00</b>	<b>18,149,010.00</b>	

Explanation:

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

 Prepared by Jennifer Hossack	10/07/24 Date
 Reviewed by	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 ✓	Transfer 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 ✓	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

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

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,825,797		
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	✓	R-01 173,629	✓	35,874	✓	10,657,558	10,731,719	10,522,216	(209,503.00)	
10/31/2024											
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	173,629		Regulatory Asset ERM Deferred Current Year
419600 ED WA		35,874	Interest Income Energy Deferrals
186280 ED WA	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**

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									0		
1/31/2024	0	R-06 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	R-02 (16,264,266)	✓		0		0	0	16,264,266	16,264,266	DOCKET UE-240276
10/31/2024											
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

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	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	14,549,598	1,445,144.00	
10/31/2024			R-03								
11/30/2024											
12/31/2024											

(1,491,622) 46,478

Entry:		
	Debit	Credit
182352 ED WA		1,491,622 ✓
557290 ED WA	1,491,622 ✓	
419600 ED WA		46,478 ✓
182352 ED WA	46,478 ✓	
		WA ERM Deferral-Approved for Rebate
		WA ERM Amortization
		Interest Income Energy Deferrals
		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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	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) R-04 ✓		(14,424)	✓	(4,284,181)	(4,326,615)	(4,244,298)	82,317.00	
10/31/2024											
11/30/2024											
12/31/2024											

(67,893)

(14,424)

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



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	<b>Adjusted Actual Net Expense</b>	<b>\$97,365,735</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>\$4,623,672</b>	<b>\$4,621,006</b>	<b>\$1,189,200</b>	<b>\$10,242,649</b>	<b>\$16,232,766</b>	<b>\$6,779,222</b> ✓	<b>\$168,703</b>	<b>\$0</b>	<b>\$0</b>
AUTHORIZED NET EXPENSE-SYSTEM		YTD	Jan/24	Feb/24	Mar/24	Apr/24	May/24	Jun/24	Jul/24	Aug/24	Sep/24	Oct/24	Nov/24	Dec/24
9	555 Purchased Power	\$89,003,853	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
10	447 Sale for Resale	(\$104,903,322)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
11	501 Thermal Fuel	\$25,140,924	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
12	547 CT Fuel	\$77,531,695	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
13	456 Transmission Revenue	(\$23,908,070)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
14	565 Transmission Expense	\$13,392,675	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
15	557 Broker Fees - Other Expenses	\$451,746	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
16	456 Other Revenue	(\$4,678,571)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Authorized Net Expense</b>	<b>\$72,030,930</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b> ✓	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
19	<b>Actual - Authorized Net Expense</b>	<b>\$25,334,805</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,697,733)</b>	<b>(\$2,729,705)</b>	<b>\$517,570</b>	<b>(\$3,007,753)</b>	<b>\$12,421,588</b>	<b>\$8,281,031</b>	<b>\$1,414,462</b> ✓	<b>(\$10,504,106)</b>		
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	\$0	\$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 Rebat	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment													
25	(+) Surcharge (-) Rebate	(\$2,115,365)	(\$719,372)	(\$421,660)	\$199,089	\$20,837	\$141,251	\$65,732	(\$528,841)	(\$173,102)	R-05 (\$699,299) ✓			
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$18,418,301</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,351,727)</b>	<b>(\$1,668,739)</b>	<b>\$746,670</b>	<b>(\$1,689,384)</b>	<b>\$7,555,778</b>	<b>\$5,349,621</b>	<b>\$192,921</b> ✓	<b>#VALUE!</b>		
28	<b>Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,931,434</b>	<b>\$6,262,695</b>	<b>\$7,009,365</b>	<b>\$5,319,981</b>	<b>\$12,875,759</b>	<b>\$18,225,380</b>	<b>\$18,418,301</b> ✓	<b>#VALUE!</b>		
input	10,000,000 and up	90%	90%	\$10,727,777	\$3,283,161	\$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	✓	#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 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!	
	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	R-01 \$173,629	✓	#VALUE!	
	Acct 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!	
	<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$8,072,778</b>	<b>\$7,328,316</b>	<b>\$5,965,717</b>	<b>\$5,131,347</b>	<b>\$5,504,682</b>	<b>\$4,659,990</b>	<b>\$7,287,576</b>	<b>\$7,822,538</b>	<b>\$7,841,830</b> ✓	<b>#VALUE!</b>		



Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>501 FUEL-TONS</b>													
31	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	-	-
<b>501 FUEL-COST PER TON</b>													
33	Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23		\$19.77	\$20.47	\$20.95	\$20.85		
34	Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92	\$42.74	\$35.72	\$37.00	\$35.30	\$38.63		
<b>547 FUEL</b>													
35	NE CT Gas/Oil-547213	\$23,090	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$9,425	\$2,694	\$227	\$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
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
38	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
39	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
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	<b>Total 547 Fuel Expense</b>	<b>\$82,688,751</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$4,996,584</b>	<b>\$2,934,591</b>	<b>\$4,030,212</b>	<b>\$7,487,846</b>	<b>\$7,787,680</b>	<b>\$7,985,983</b>	<b>\$0</b>	<b>\$0</b>
42	<b>TOTAL NET EXPENSE</b>	<b>\$111,482,979</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>\$6,510,985</b>	<b>\$6,375,847</b>	<b>\$2,564,955</b>	<b>\$12,076,807</b>	<b>\$17,494,167</b>	<b>\$7,919,140</b>	<b>\$168,703</b>	<b>\$0</b>
<b>456 TRANSMISSION REVENUE</b>													
43	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
45	456120 ED AN - BPA Settlement	(\$693,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$63,360)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$63,360)	\$0	\$0
47	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
48	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
49	456017 ED AN - Low Voltage	(\$90,567)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0
50	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
51	456705 ED AN - Low Voltage	(\$1,334,646)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0
52	<b>Total 456 Transmission Revenue</b>	<b>(\$29,716,695)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>(\$3,559,550)</b>	<b>(\$3,409,773)</b>	<b>(\$3,029,936)</b>	<b>(\$3,562,719)</b>	<b>(\$3,168,652)</b>	<b>(\$2,950,571)</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
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
54	565312 ED AN	\$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
56	<b>Total 565 Transmission Expense</b>	<b>\$15,359,423</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$1,659,166</b>	<b>\$1,611,410</b>	<b>\$1,578,466</b>	<b>\$1,676,118</b>	<b>\$1,848,334</b>	<b>\$1,780,711</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
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
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	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
60	557167 ED AN	\$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
62	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$408,731</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$61,350</b>	<b>\$13,071</b>	<b>\$43,522</b>	<b>\$75,715</b>	<b>\$52,443</b>	<b>\$58,917</b>	<b>\$29,942</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
63	Econ Dispatch-557010	\$19,792,050	\$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	\$0	\$0
64	Econ Dispatch-557150	(\$17,404,730)	(\$3,026,977)	(\$638,217)	(\$6,420,082)	(\$638,272)	\$322,107	(\$242,765)	(\$2,013,128)	(\$2,980,307)	(\$1,767,089)	\$0	\$0
65	Gas Bookouts-557700	\$1,295,746	\$774,329	\$135,850	\$250,651	\$22,275	\$3,323	\$17,152	\$72,995	\$4,030	\$15,141	\$0	\$0
66	Gas Bookouts-557711	(\$1,295,746)	(\$774,329)	(\$135,850)	(\$250,651)	(\$22,275)	(\$3,323)	(\$17,152)	(\$72,995)	(\$4,030)	(\$15,141)	\$0	\$0
67	Intraco Thermal Gas-557730	\$11,185,536	\$2,611,710	\$692,998	\$572,887	\$357,941	\$348,228	\$664,048	\$2,132,566	\$2,136,435	\$1,668,723	\$0	\$0
68	Fuel DispatchFin-456010	\$1,584,399	\$50,289	\$1,334,906	\$25,769	\$14,250	(\$46,965)	(\$274,650)	(\$24,955)	\$104,005	(\$98,250)	\$0	\$0
69	Fuel Dispatch-456015	(\$7,933,525)	(\$1,442,383)	(\$1,240,931)	(\$105,669)	(\$183,840)	(\$858,027)	(\$1,133,339)	(\$1,217,290)	(\$443,584)	(\$1,308,462)	\$0	\$0
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$393,844)	(\$33,455)	(\$32,864)	(\$42,325)	(\$52,680)	(\$43,265)	(\$43,437)	(\$39,290)	(\$54,568)	(\$51,960)	\$0	\$0
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-456730	(\$3,523,625)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	(\$264,873)	(\$95,416)	(\$85,717)	\$0	\$0
73	Fuel Bookouts-456711	\$631,465	\$525,541	\$13,490	\$22,292	\$11,247	\$3,699	\$23,454	\$9,223	\$0	\$22,519	\$0	\$0
74	Fuel Bookouts-456720	(\$631,465)	(\$525,541)	(\$13,490)	(\$22,292)	(\$11,247)	(\$3,699)	(\$23,454)	(\$9,223)	\$0	(\$22,519)	\$0	\$0
75	<b>Other Purchases and Sales Subtotal</b>	<b>\$3,306,261</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$151,709</b>	<b>\$406,104</b>	<b>\$329,743</b>	<b>(\$113,802)</b>	<b>\$145,110</b>	<b>(\$96,900)</b>	<b>\$0</b>	<b>\$0</b>
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
77	<b>Misc. Power Exp. Subtotal</b>	<b>\$2,687,587</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,189</b>	<b>\$0</b>	<b>\$43,648</b>	<b>\$0</b>	<b>\$0</b>
78	CCA Emission Expense - 509100 ED WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	<b>CCA Emission Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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	\$874	\$114	\$35	\$65	\$65	\$65	\$79	\$212	\$112	\$127	\$0	\$0	\$0
<b>82 Wind REC Subtotal</b>	<b>\$874</b>	<b>\$114</b>	<b>\$35</b>	<b>\$65</b>	<b>\$65</b>	<b>\$65</b>	<b>\$79</b>	<b>\$212</b>	<b>\$112</b>	<b>\$127</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
<b>86 EWEB REC WA EIA 937 Compliance</b>	<b>\$137</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$137</b>	<b>\$157</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>87 Net Resource Optimization</b>	<b>\$5,994,722</b>	<b>\$3,021,411</b>	<b>\$1,851,473</b>	<b>\$228,377</b>	<b>\$151,774</b>	<b>\$406,169</b>	<b>\$329,822</b>	<b>(\$86,401)</b>	<b>\$145,222</b>	<b>(\$53,125)</b>	<b>\$0</b>		
<b>88 Adjusted Actual Net Expense</b>	<b>\$103,529,454</b>	<b>\$48,113,320</b>	<b>\$6,108,648</b>	<b>\$4,556,513</b>	<b>\$4,775,446</b>	<b>\$5,027,175</b>	<b>\$1,519,022</b>	<b>\$10,156,385</b>	<b>\$16,378,145</b>	<b>\$6,726,097</b>	<b>\$168,703</b>		

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	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
<b>Total Retail Sales</b>	<b>583,253</b>	<b>501,861</b>	<b>481,391</b>	<b>422,345</b>	<b>419,537</b>	<b>420,849</b>	<b>524,549</b>	<b>510,652</b>	<b>477,947 ✓</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,342,384</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>4,173,560</b>
<b>Difference from Test Year</b>	<b>57,412</b>	<b>33,652</b>	<b>(15,889)</b>	<b>(1,663)</b>	<b>(11,273)</b>	<b>(5,246)</b>	<b>42,206</b>	<b>13,815</b>	<b>55,810 ✓</b>				<b>168,824</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$719,372</b>	<b>\$421,660</b>	<b>(\$199,089)</b>	<b>(\$20,837)</b>	<b>(\$141,251)</b>	<b>(\$65,732)</b>	<b>\$528,841</b>	<b>\$173,102</b>	<b>\$699,299 ✓</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,115,365</b>

R-05

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>
<b>Expenses</b>												
=Capital X 10.78%/12 (Updated for 2024)	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30		
=Power Supply Credit X Mwh (28.27 for 2024)	26,262.83	43,479.26	112,062.28	127,695.59	163,202.71	150,961.80	145,873.20	140,954.22	114,832.74	✓		
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	\$9,665	\$9,887	\$8,665	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00			
<b>Revenue</b>												
=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	214,108.02	✓		
=Value of Power (Powerdex Price)	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$0	\$0	\$0
=REC Sales (\$0) for 2024	-	-	-	-	-	-	-	-	-	-	-	-
<b>Project Costs:</b>												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10			
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82			
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37			
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-
<b>Revenue</b>												
Customer Sales	\$48,968	\$81,068	\$208,942	\$238,091	\$304,295	\$281,471	\$271,984	\$262,812	\$214,108	\$0	-	-
Market Value	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$0	-	-
Total	\$3,313,194	\$297,780	\$147,866	\$327,623	\$350,618	\$410,423	\$417,495	\$533,859	\$448,899	\$378,631	\$0	-
<b>Expense</b>												
PPA Purchase	\$39,901	\$66,057	\$170,254	\$194,005	\$247,950	\$229,353	\$221,622	\$214,149	\$174,463	✓		
Power Supply Rate Credit	\$26,263	\$43,479	\$112,062	\$127,696	\$163,203	\$150,962	\$145,873	\$140,954	\$114,833	\$0	\$0	\$0
Interconnection & Integration	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$0	\$0	\$0
Integration	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	\$9,665	\$9,887	\$8,665	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0	\$0	\$434	\$228	\$303	\$153	\$104	\$148	\$371			
Total	\$2,774,530	\$82,098	\$127,512	\$303,965	\$343,996	\$435,410	\$403,597	\$389,670	\$377,544	\$310,738	\$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

R-04



Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202409	RIDER 93	ED	WA	0025	0025 - EXTRA LG GEN SERV	442200	21 FIRM COMMERCIAL	0	0	153,568	0	0	701,076
202409	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	22	0	0	908
202409	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	323,843	0	0	2,835,677
202409	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	228	0	0	2,016
202409	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	41,279	0	0	206,824
202409	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	22,533
202409	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	1
202409	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,884	0	0	24,291
202409	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	9,241	0	0	55,961
202409	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	13,859	0	0	155,148
202409	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	23,893	0	0	213,574
202409	RIDER 93	ED	WA	0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	89	0	0	234
202409	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	730	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 LG 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	4	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	0	3
202409	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	111,436	0	0	908,177
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,560,161</b>	<b>0</b>	<b>0</b>	<b>13,557,086</b>

**For Internal Use Only**

Conversion Factor 0.956069 Conversion Factor  
**1,491,622**  
 R-03  
 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
		<b>ED - Summary</b>				<b>272,538</b>	<b>506,267,142</b>	<b>58,319,758</b>	<b>273,300</b>
<b>202409 - Summary</b>				<b>272,538</b>	<b>506,267,142</b>	<b>58,319,758</b>	<b>273,300</b>	<b>4,403,830,253</b>	<b>498,999,988</b>
<b>Overall - Summary</b>				<b>272,538</b>	<b>506,267,142</b> ✓	<b>58,319,758</b>	<b>273,300</b>	<b>4,403,830,253</b>	<b>498,999,988</b>

**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	41,311,480	\$4,873,559
01	01 RESIDENTIAL	2800	01	011	0	
		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
21	21 FIRM COMMERCIAL	2800	21	021	21,675,961	\$2,293,058
		2800	21	023	52,104	\$6,812
		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
31	31 FIRM- INDUSTRIAL	2800	31	025I	36,193,492	\$1,740,009
		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	\$17,981,684 ✓

[Unbilled - input tab, deferral calc workbook ✓](#)

Avista

Hourly Data

10/03/2024 18:57 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
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		-
		<u>4062</u>		<u>132,830.36</u> ✓
		Powerdex Accrual		31,693.00 ✓
				<u>164,523.36</u>

Line 54 on WA Monthly tab  
of Power Deferral Calc  
workbook

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of	<b>DOCKET UE-240276</b>
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**

- 1 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.<sup>1</sup>
- 2 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.
- 3 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.<sup>2</sup> Among other things, the Settlement Stipulation in Docket UE-030751 identified specific documentation the Company would file in future ERM annual review proceedings.<sup>3</sup>

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<sup>1</sup> Settlement Stipulation in Docket UE-011595 at 6-7, 4.b.

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

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

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ORDER 01**

- 4 On October 1, 2021, the Commission authorized Avista's methodology for setting power supply base in the Company's 2020 general rate case.<sup>4</sup> 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.<sup>5</sup> Base levels for December 21 through December 31, 2022, were approved in Docket UE-200900 et al.<sup>6</sup>
- 5 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.
- 6 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.<sup>7</sup>
- 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.<sup>8</sup> At the end of the ERM deferral year, any difference between Solar Select revenues and expenses (margin)

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

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

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

<sup>7</sup> 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.

<sup>8</sup> 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.

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**ORDER 01**

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

8 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.<sup>9</sup>

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.

10 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.** R-06 ✓

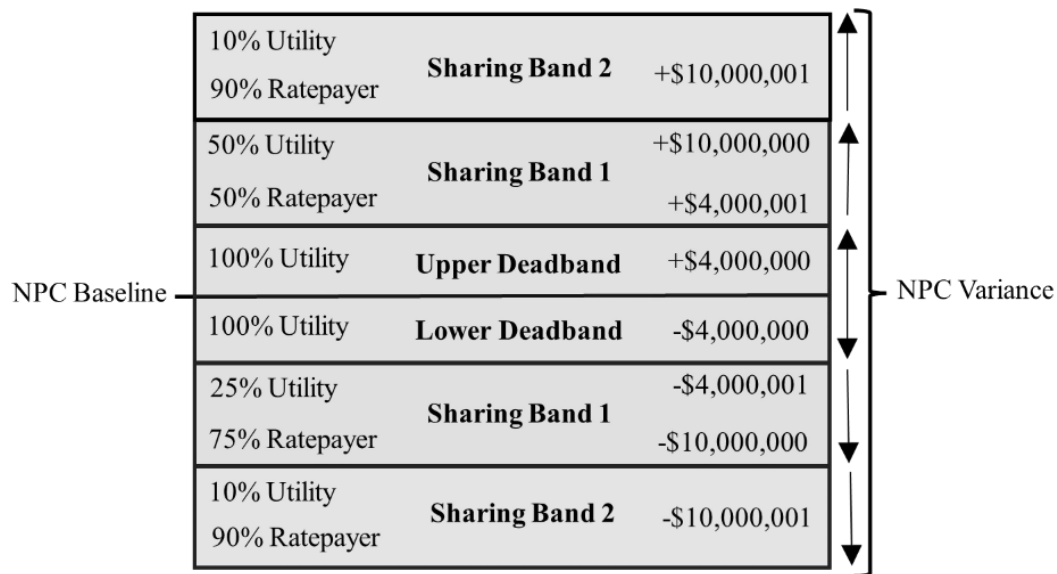


Figure 1: Avista Energy Recovery Mechanism Visual Model

11 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.

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

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- 12 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.
- 13 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<sup>R-07</sup> if it is appropriate to pass through program benefits or costs to ratepayers.
- 14 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.
- 15 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**

- 16 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.
- 17 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.
- 18 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,



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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.
- 21 (3) 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.
- 24 (6) 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.

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**ORDER 01**

- 28 (4) Avista Corporation's d/b/a Avista Utilities' new long-term resource contracts are found to be prudent.
- 29 (5) 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
 Reply All
 Forward

Tue 10/1/2024 3:09 PM

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

UE-240276 - Order 01 Corrected - Avista.pdf  
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).

1 **Table No. 3 – Solar Select Balances**

2

Account 186290 - Regulatory Asset ERM Solar Select	
	Balance
	(+ benefit / - loss)
3	
4	Calendar 2019 - Approved per Docket UE-200991, Order 01 \$ 249,193
5	Calendar 2020 - Approved per Docket UE-210216, Order 01 \$ (57,572)
6	Calendar 2021 - Approved per Docket UE-220232, Order 01 \$ 892,145
7	Calendar 2022 - Approved per Docket UE-230214, Order 01 \$ 1,154,955
8	Prior Years Solar Select Balances (excluding interest) Approved \$ 2,238,721
9	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

R-07 ✓

**Avista Corporation Journal Entry**

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

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

Effective Date: 202410 ✓  
Last Update: 11/07/2024 11:08 AM  
Approval Requested: 11/07/2024 11:08 AM

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

	11/07/24
<i>Jenn Hossack</i>	Date
Prepared by Jennifer Hossack	
<i>Amy Parsons</i>	11/7/24
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

**Avista Corporation Journal Entry**

Journal: 481-WA ERM	Effective Date: 202410
Team: Resource Accounting	Last Saved by: Jennifer Hossack
Type: C	Submitted by: Jennifer Hossack
Category: DJ	Approved by:
Currency: USD	Approval Requested: 11/07/2024 11:08 AM
	Last Update: 11/07/2024 11:08 AM

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 ✓	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
<b>Totals:</b>						<b>2,299,489.00</b>	<b>2,299,489.00</b>	

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

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,825,797		
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 ✓		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

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	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	0.00	
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	
182352 ED WA		1,304,073 ✓	WA ERM Deferral-Approved for Rebate
557290 ED WA	1,304,073 ✓		WA ERM Amortization
419600 ED WA		41,734 ✓	Interest Income Energy Deferrals
182352 ED WA	41,734 ✓		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

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	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) ✓		(64,683) R-03 ✓		(14,649)		(4,348,864)	(4,405,947)	(4,326,615)	79,332.00	
11/30/2024											
12/31/2024											

(64,683)

(14,649)

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

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023										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	0.00	
7/31/2024	0		0		0		0	0	0	0.00	
8/31/2024	0		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	✓	0		55,196	✓	16,264,266	16,374,286	16,319,090	(55,196.00)	
11/30/2024			0								
12/31/2024			0								

- 55,196

Entry:			
419600 ED WA	Debit	Credit	
182350 ED WA	55,196	55,196	Interest Income on Account 182350
			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 <b>Adjusted Actual Net Expense</b>	<b>\$109,640,516</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>\$4,623,672</b>	<b>\$4,621,006</b>	<b>\$1,189,200</b>	<b>\$10,242,649</b>	<b>\$16,232,766</b>	<b>\$6,779,222</b>	<b>\$12,274,781</b> ✓	<b>\$256,473</b>	<b>\$0</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>YTD</b>	<b>Jan/24</b>	<b>Feb/24</b>	<b>Mar/24</b>	<b>Apr/24</b>	<b>May/24</b>	<b>Jun/24</b>	<b>Jul/24</b>	<b>Aug/24</b>	<b>Sep/24</b>	<b>Oct/24</b>	<b>Nov/24</b>	<b>Dec/24</b>
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 <b>Authorized Net Expense</b>	<b>\$82,703,739</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b> ✓	<b>\$13,001,452</b>	<b>\$12,137,183</b>
19 <b>Actual - Authorized Net Expense</b>	<b>\$26,936,777</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,697,733)</b>	<b>(\$2,729,705)</b>	<b>\$517,570</b>	<b>(\$3,007,753)</b>	<b>\$12,421,588</b>	<b>\$8,281,031</b>	<b>\$1,414,462</b>	<b>\$1,601,972</b> ✓	<b>(\$12,744,979)</b>	
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!	
21 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
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	\$1,006,753 ✓	#VALUE!	\$0
24 Washington 100% Activity (Peak Cust Rebal)	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$0	\$0
25 WA Retail Revenue Adjustment (+) 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 <b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$19,286,811</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,351,727)</b>	<b>(\$1,668,739)</b>	<b>\$746,670</b>	<b>(\$1,689,384)</b>	<b>\$7,555,778</b>	<b>\$5,349,621</b>	<b>\$192,921</b>	<b>\$868,510</b> ✓	<b>#VALUE!</b>	
28 <b>Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,931,434</b>	<b>\$6,262,695</b>	<b>\$7,009,365</b>	<b>\$5,319,981</b>	<b>\$12,875,759</b>	<b>\$18,225,380</b>	<b>\$18,418,301</b>	<b>\$19,286,811</b> ✓	<b>#VALUE!</b>	
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	\$0	#VALUE!
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	R-01 \$781,659 ✓	#VALUE!	
Acct 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!	
Company Band Gross Margin Impact, Cumulative		\$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!	

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

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>555 PURCHASED POWER</b>													
1 Short-Term Purchases	\$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	\$1,340,463	\$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 Douglas County PUD (Wells Settlement)	\$465,702	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$48,871	\$122,912	\$111,854	\$25,741	\$27,271	\$0	\$0
5 Douglas County PUD (Wells)	\$853,370	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$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
7 Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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 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 )	\$24,263,914	\$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	\$0	\$0
15 Palouse Wind	\$17,773,696	\$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	\$0	\$0
16 Rattlesnake Flat, LLC	\$10,555,944	\$748,437	\$1,026,933	\$1,138,070	\$1,337,070	\$1,425,625	\$1,110,347	\$799,827	\$982,285	\$903,041	\$1,084,312	\$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 <b>Total 555 Purchased Power</b>	<b>\$202,289,319</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$14,810,936</b>	<b>\$14,607,591</b>	<b>\$17,509,471</b>	<b>\$18,997,211</b>	<b>\$17,464,112</b>	<b>\$18,139,419</b>	<b>\$314,286</b>	<b>\$0</b>

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

<b>555 PURCHASED POWER</b>													
555000	\$185,073,495	\$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	\$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	\$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	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$51,755	\$568,191	\$697,275	\$464,581	\$1,155,831	\$314,286	\$0
	(\$85,409)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723)	(\$9,665)	(\$9,887)	(\$8,665)	(\$7,353)		
WNP3 Mid Point	\$0												
	<b>\$202,289,319</b>	<b>\$54,594,024</b>	<b>\$15,642,839</b>	<b>\$15,715,321</b>	<b>\$14,494,109</b>	<b>\$14,810,936</b>	<b>\$14,607,591</b>	<b>\$17,509,471</b>	<b>\$18,997,211</b>	<b>\$17,464,112</b>	<b>\$18,139,419</b>	<b>\$314,286</b>	<b>\$0</b>
	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

<b>447 SALES FOR RESALE</b>													
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 <b>Total 447 Sales for Resale</b>	<b>(\$200,529,509)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$12,103,135)</b>	<b>(\$17,187,526)</b>	<b>(\$16,273,979)</b>	<b>(\$13,264,153)</b>	<b>(\$21,742,218)</b>	<b>(\$16,458,393)</b>	<b>(\$57,813)</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
447000 Solar Select Generation Priced at Powerdex	(\$115,325,497)	(\$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)	\$0	\$0
	\$1,542,768	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$141,313		
447100	(\$15,844,005)	\$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)	\$0	\$0
447150	(\$27,175,487)	(\$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)	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$200,529,509)</b>	<b>(\$33,943,259)</b>	<b>(\$26,569,719)</b>	<b>(\$26,892,327)</b>	<b>(\$16,036,987)</b>	<b>(\$12,103,135)</b>	<b>(\$17,187,526)</b>	<b>(\$16,273,979)</b>	<b>(\$13,264,153)</b>	<b>(\$21,742,218)</b>	<b>(\$16,458,393)</b>	<b>(\$57,813)</b>	<b>\$0</b>
	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

<b>501 FUEL-DOLLARS</b>													
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 <b>Total 501 Fuel Expense</b>	<b>\$32,817,069</b>	<b>\$4,419,464</b>	<b>\$4,123,045</b>	<b>\$3,817,132</b>	<b>\$3,057,279</b>	<b>\$733,455</b>	<b>\$1,114,678</b>	<b>\$3,353,469</b>	<b>\$3,973,429</b>	<b>\$4,211,263</b>	<b>\$4,013,855</b>	<b>\$0</b>	<b>\$0</b>

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
<b><u>501 FUEL-TONS</u></b>														
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	-	-
<b><u>501 FUEL-COST PER TON</u></b>														
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		
<b><u>547 FUEL</u></b>														
35	NE CT Gas/Oil-547213	\$25,500	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$9,425	\$2,694	\$227	\$2,410	\$0	\$0
36	Boulder Park-547216	\$2,307,827	\$479,532	\$253,038	\$110,486	\$234,363	\$128,757	\$142,934	\$205,497	\$218,381	\$265,762	\$269,077	\$0	\$0
37	Kettle Falls CT-547211	\$1,177,762	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$52,663	\$93,859	\$96,998	\$108,014	\$42,820	\$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
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
40	Rathdrum CT-547310	\$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
41	<b>Total 547 Fuel Expense</b>	<b>\$89,418,463</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$4,996,584</b>	<b>\$2,934,591</b>	<b>\$4,030,212</b>	<b>\$7,487,846</b>	<b>\$7,787,680</b>	<b>\$7,985,983</b>	<b>\$6,729,712</b>	<b>\$0</b>	<b>\$0</b>
<b><u>42 TOTAL NET EXPENSE</u></b>														
		<b>\$123,995,342</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>\$6,510,985</b>	<b>\$6,375,847</b>	<b>\$2,564,955</b>	<b>\$12,076,807</b>	<b>\$17,494,167</b>	<b>\$7,919,140</b>	<b>\$12,424,593</b>	<b>\$256,473</b>	<b>\$0</b>
<b><u>456 TRANSMISSION REVENUE</u></b>														
			202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412
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	<b>Total 456 Transmission Revenue</b>	<b>(\$32,874,101)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>(\$3,559,550)</b>	<b>(\$3,409,773)</b>	<b>(\$3,029,936)</b>	<b>(\$3,562,719)</b>	<b>(\$3,168,652)</b>	<b>(\$2,950,571)</b>	<b>(\$3,157,406)</b>	<b>\$0</b>	<b>\$0</b>
<b><u>565 TRANSMISSION EXPENSE</u></b>														
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
55	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
56	<b>Total 565 Transmission Expense</b>	<b>\$18,132,459</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$1,659,166</b>	<b>\$1,611,410</b>	<b>\$1,578,466</b>	<b>\$1,676,118</b>	<b>\$1,848,334</b>	<b>\$1,780,711</b>	<b>\$2,773,036</b>	<b>\$0</b>	<b>\$0</b>
<b><u>557 Broker &amp; Related Fees</u></b>														
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	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$643,289</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$61,350</b>	<b>\$13,071</b>	<b>\$43,522</b>	<b>\$75,715</b>	<b>\$52,443</b>	<b>\$58,917</b>	<b>\$29,942</b>	<b>\$234,558</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Other Purchases and Sales</u></b>														
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
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
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	Other Elec Rev - Extraction Plant Cr - 456018	(\$418,810)	(\$33,455)	(\$32,864)	(\$42,325)	(\$52,680)	(\$43,265)	(\$43,437)	(\$39,290)	(\$54,568)	(\$51,960)	(\$24,966)	\$0	\$0
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-456730	(\$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
73	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
74	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	<b>Other Purchases and Sales Subtotal</b>	<b>\$3,240,292</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$151,709</b>	<b>\$406,104</b>	<b>\$329,743</b>	<b>(\$113,802)</b>	<b>\$145,110</b>	<b>(\$96,900)</b>	<b>(\$65,969)</b>	<b>\$0</b>	<b>\$0</b>
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	<b>Misc. Power Exp. Subtotal</b>	<b>\$2,687,587</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,189</b>	<b>\$0</b>	<b>\$43,648</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
78	CCA Emission Expense - 509100 ED WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	<b>CCA Emission Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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
<b>82 Wind REC Subtotal</b>	<b>\$961</b>	<b>\$114</b>	<b>\$35</b>	<b>\$65</b>	<b>\$65</b>	<b>\$65</b>	<b>\$79</b>	<b>\$212</b>	<b>\$112</b>	<b>\$127</b>	<b>\$87</b>	<b>\$0</b>	<b>\$0</b>
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
<b>86 EWEB REC WA EIA 937 Compliance</b>	<b>\$137</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$137</b>	<b>\$157</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>87 Net Resource Optimization</b>	<b>#VALUE!</b>	<b>\$3,021,411</b>	<b>\$1,851,473</b>	<b>\$228,377</b>	<b>\$151,774</b>	<b>\$406,169</b>	<b>\$329,822</b>	<b>(\$86,401)</b>	<b>\$145,222</b>	<b>(\$53,125)</b>	<b>(\$65,882)</b>	<b>#VALUE!</b>	
<b>88 Adjusted Actual Net Expense</b>	<b>#VALUE!</b>	<b>\$48,113,320</b>	<b>\$6,108,648</b>	<b>\$4,556,513</b>	<b>\$4,775,446</b>	<b>\$5,027,175</b>	<b>\$1,519,022</b>	<b>\$10,156,385</b>	<b>\$16,378,145</b>	<b>\$6,726,097</b>	<b>\$12,208,899</b>	<b>#VALUE!</b>	

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

<b>Retail Sales - MWh</b>	<b>Jan-24</b>	<b>Feb-24</b>	<b>Mar-24</b>	<b>Apr-24</b>	<b>May-24</b>	<b>Jun-24</b>	<b>Jul-24</b>	<b>Aug-24</b>	<b>Sep-24</b>	<b>Oct-24</b>	<b>Nov-24</b>	<b>Dec-24</b>	<b>YTD</b>
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
<b>Total Retail Sales</b>	<b>583,253</b>	<b>501,861</b>	<b>481,391</b>	<b>422,345</b>	<b>419,537</b>	<b>420,849</b>	<b>524,549</b>	<b>510,652</b>	<b>477,947</b>	<b>459,950</b>	<b>-</b>	<b>-</b>	<b>4,802,334</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>4,622,477</b>
<b>Difference from Test Year</b>	<b>57,412</b>	<b>33,652</b>	<b>(15,889)</b>	<b>(1,663)</b>	<b>(11,273)</b>	<b>(5,246)</b>	<b>42,206</b>	<b>13,815</b>	<b>55,810</b>	<b>11,033 ✓</b>			<b>179,857</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$719,372</b>	<b>\$421,660</b>	<b>(\$199,089)</b>	<b>(\$20,837)</b>	<b>(\$141,251)</b>	<b>(\$65,732)</b>	<b>\$528,841</b>	<b>\$173,102</b>	<b>\$699,299</b>	<b>\$138,243 ✓</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,253,608</b>

R-04

Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202410	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	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	0251	0251 - 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	36	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	1,002	0	0	12,410
202410	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,075	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	572	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	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	29	0	0	292
202410	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	7,450	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	1	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	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	222	0	0	1,615
202410	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	4	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	129	0	0	1,021
202410	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	313,400	0	0	3,149,077
202410	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	477,259	0	0	6,428,031
202410	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	22,131	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	2,478	0	0	25,011
202410	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	359	0	0	2,566
202410	RIDER 93	ED	WA	0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	92	0	0	326
202410	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	10	0	0	153
202410	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	574	0	0	5,848
202410	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	237,744	0	0	1,038,877
202410	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,661	0	0	26,953
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,363,995</b>	<b>0</b>	<b>0</b>	<b>14,921,081</b>

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Run Date: Nov 6, 2024

**For Internal Use Only**

Conversion Factor 0.956069 Conversion Factor  
**1,304,073** ✓  
**R-02**  
**182352 ERM Amortizing - Journal**



**Revenue By Revenue Class**  
Electric ✓

Data Source: Financial Reporting  
Data Updated Daily

State Code: WA ✓

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
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
		<b>ED - Summary</b>		<b>273,722</b>	<b>443,270,142</b>	<b>51,403,416</b>	<b>273,342</b>	<b>4,847,100,396</b>	<b>550,403,403</b>
<b>202410 - Summary</b>				<b>273,722</b>	<b>443,270,142</b>	<b>51,403,416</b>	<b>273,342</b>	<b>4,847,100,396</b>	<b>550,403,403</b>
<b>Overall - Summary</b>				<b>273,722</b>	<b>443,270,142</b> ✓	<b>51,403,416</b>	<b>273,342</b>	<b>4,847,100,396</b>	<b>550,403,403</b>

**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
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
21	21 FIRM COMMERCIAL	2800	21	023	89,580	\$11,226
		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	31 FIRM-INDUSTRIAL	2800	31	025	33,872,152	\$2,001,730
	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					<b>212,849,149</b> ✓	\$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>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>
<b>Expenses</b>												
=Capital X 10.78%/12 (Updated for 2024)	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	✓
=Power Supply Credit X Mwh (28.27 for 2024)	26,262.83	43,479.26	112,062.28	127,695.59	163,202.71	150,961.80	145,873.20	140,954.22	114,832.74	86,788.90		✓
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	\$9,665	\$9,887	\$8,665	\$7,353	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	✓	
<b>Revenue</b>												
=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	214,108.02	161,819.70		✓
=Value of Power (Powdex Price)	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$141,313	✓	\$0
=REC Sales (\$0) for 2024	-	-	-	-	-	-	-	-	-	-	-	-
<b>Project Costs:</b>												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10		
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82		
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37		
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-
<b>Revenue</b>												
Customer Sales	\$48,968	\$81,068	\$208,942	\$238,091	\$304,295	\$281,471	\$271,984	\$262,812	\$214,108	\$161,820	✓	-
Market Value	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$141,313	✓	-
Total	\$3,616,327	\$297,780	\$147,866	\$327,623	\$350,618	\$410,423	\$417,495	\$533,859	\$448,899	\$378,631	\$303,133	-
<b>Expense</b>												
PPA Purchase	\$39,901	\$66,057	\$170,254	\$194,005	\$247,950	\$229,353	\$221,622	\$214,149	\$174,463	\$131,857	✓	
Power Supply Rate Credit	\$26,263	\$43,479	\$112,062	\$127,696	\$163,203	\$150,962	\$145,873	\$140,954	\$114,833	\$86,789	✓	\$0
Interconnection & Integration	\$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	✓	\$0
Program Administration (Actual Charges) 02806591	\$0	\$0	\$434	\$228	\$303	\$153	\$104	\$148	\$371	\$45		\$0
Total	\$3,012,980	\$82,098	\$127,512	\$303,965	\$343,996	\$435,410	\$403,597	\$389,670	\$377,544	\$310,738	\$238,450	\$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

R-03



# Power Transaction Register

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

AU

## PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
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### NON-INTERCOMPANY

#### Adams Nielson Solar, LLC

POWER											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	3,348.000	3,070.000	\$42.950	131,856.50
<b>POWER Total:</b>								<b>3,348.000</b>	<b>3,070.000</b>		<b>131,856.50</b>
<b>STRA Total:</b>								<b>3,348.000</b>	<b>3,070.000</b> ✓	Used on WA Monthly tab line 39 as well as the Solar Select tab of 2024 WA ID Actual Deferrals Workbook.	<b>131,856.50</b> ✓
<b>NON-INTERCOMPANY TOTAL:</b>								<b>3,348.000</b>	<b>3,070.000</b>		<b>131,856.50</b>
<b>TOTAL PURCHASES:</b>								<b>3,348.000</b>	<b>3,070.000</b>		<b>131,856.50</b>

Avista Hourly Data 11/6/2024 9:03

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
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	H01	0		-
10/31/2024	H02	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	H09	0		-
10/31/2024	H10	1		-
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		-
		<u>3070</u>		<u>124,453.36</u>
			Powerdex Accrual	16,860.00 ✓
				<u>141,313.36</u> ✓

**Avista Corporation Journal Entry**

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

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

Effective Date: 202411 ✓  
Last Update: 12/06/2024 11:22 AM  
Approval Requested: 12/06/2024 11:24 AM

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

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>12/6/24</u> Date
<u>Amy Parsons</u> Reviewed by	<u>12/6/24</u> Date
<u>Approved for Entry</u> Corporate Accounting use Only	<u>                    </u> Date

**Avista Corporation Journal Entry**

Journal: 481-WA ERM	Effective Date: 202411
Team: Resource Accounting	Last Saved by: Jennifer Hossack
Type: C	Submitted by: Jennifer Hossack
Category: DJ	Approved by:
Currency: USD	
	Last Update: 12/06/2024 11:22 AM
	Approval Requested: 12/06/2024 11:24 AM

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 ✓	Monthly 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
<b>Totals:</b>						<b>2,970,185.00</b>	<b>2,970,185.00</b>	

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

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,825,797		
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		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 ✓	Interest 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

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	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

Entry:	Debit	Credit	
182352 ED WA		1,357,415	✓WA ERM Deferral-Approved for Rebate
557290 ED WA	1,357,415	✓	WA ERM Amortization
419600 ED WA		37,218	✓Interest Income Energy Deferrals
182352 ED WA	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.

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

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	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
186295 ED WA		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**

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									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	0	
8/31/2024	0		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	16,374,286	(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 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
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
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)	(\$434,022)
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	\$4,013,855	\$3,724,975	\$0
547 CT Fuel	\$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	\$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
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	\$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
<b>Adjusted Actual Net Expense</b>	<b>\$123,631,453</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>\$4,623,672</b>	<b>\$4,621,006</b>	<b>\$1,189,200</b>	<b>\$10,242,649</b>	<b>\$16,232,766</b>	<b>\$6,779,222</b>	<b>\$12,274,781</b>	<b>\$13,990,937</b> ✓	<b>(\$434,022)</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>YTD</b>	<b>Jan/24</b>	<b>Feb/24</b>	<b>Mar/24</b>	<b>Apr/24</b>	<b>May/24</b>	<b>Jun/24</b>	<b>Jul/24</b>	<b>Aug/24</b>	<b>Sep/24</b>	<b>Oct/24</b>	<b>Nov/24</b>	<b>Dec/24</b>
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)
501 Thermal Fuel	\$30,353,411	\$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	\$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
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)
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	\$1,488,075	\$1,488,075	\$1,488,075
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
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)
Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Authorized Net Expense</b>	<b>\$95,705,191</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b> ✓	<b>\$12,137,183</b>
<b>Actual - Authorized Net Expense</b>	<b>\$27,926,262</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,697,733)</b>	<b>(\$2,729,705)</b>	<b>\$517,570</b>	<b>(\$3,007,753)</b>	<b>\$12,421,588</b>	<b>\$8,281,031</b>	<b>\$1,414,462</b>	<b>\$1,601,972</b>	<b>\$989,485</b> ✓	<b>(\$12,571,205)</b>
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	✓
<b>Adjusted Net Expense</b>	<b>\$36,016,375</b>	<b>\$32,723,755</b>	<b>(\$10,715,526)</b>	<b>(\$8,469,356)</b>	<b>(\$2,577,931)</b>	<b>\$923,739</b>	<b>(\$2,677,931)</b>	<b>\$12,335,187</b>	<b>\$8,426,253</b>	<b>\$1,361,337</b>	<b>\$1,536,090</b>	<b>\$3,150,758</b> ✓	<b>#VALUE!</b>
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		\$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	\$2,065,007	✓
Washington 100% Activity (Peak Cust Rebal)	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$1	\$0
WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$2,703,097)	(\$719,372)	(\$421,660)	\$199,089	\$20,837	\$141,251	\$65,732	(\$528,841)	(\$173,102)	(\$699,299)	(\$138,243)	R-04 (\$449,489)	✓
<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$20,902,330</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,351,727)</b>	<b>(\$1,668,739)</b>	<b>\$746,670</b>	<b>(\$1,689,384)</b>	<b>\$7,555,778</b>	<b>\$5,349,621</b>	<b>\$192,921</b>	<b>\$868,510</b>	<b>\$1,615,519</b> ✓	<b>#VALUE!</b>
<b>Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,931,434</b>	<b>\$6,262,695</b>	<b>\$7,009,365</b>	<b>\$5,319,981</b>	<b>\$12,875,759</b>	<b>\$18,225,380</b>	<b>\$18,418,301</b>	<b>\$19,286,811</b>	<b>\$20,902,330</b> ✓	<b>#VALUE!</b>
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	#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	\$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	\$0	\$0	#VALUE!
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	✓
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	R-01 \$1,453,967	✓
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$12,812,097)</b>	<b>(\$12,654,999)</b>	<b>\$6,700,154</b>	<b>\$3,989,128</b>	<b>\$834,369</b>	<b>(\$373,335)</b>	<b>\$844,692</b>	<b>(\$4,928,192)</b>	<b>(\$4,814,659)</b>	<b>(\$173,629)</b>	<b>(\$781,659)</b>	<b>(\$1,453,967)</b>	<b>#VALUE!</b>
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$8,072,778</b>	<b>\$7,328,316</b>	<b>\$5,965,717</b>	<b>\$5,131,347</b>	<b>\$5,504,682</b>	<b>\$4,659,990</b>	<b>\$7,287,576</b>	<b>\$7,822,538</b>	<b>\$7,841,830</b>	<b>\$7,928,681</b>	<b>\$8,090,233</b> ✓	<b>#VALUE!</b>



Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
<b>501 FUEL-TONS</b>														
31	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	-
<b>501 FUEL-COST PER TON</b>														
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	
<b>547 FUEL</b>														
35	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	\$0
36	Boulder Park-547216	\$2,306,871	\$479,532	\$253,038	\$110,486	\$234,363	\$128,757	\$142,934	\$205,497	\$218,381	\$265,762	\$269,077	(\$956)	\$0
37	Kettle Falls CT-547211	\$1,170,255	\$267,844	\$171,002	\$193,885	\$90,753	\$59,924	\$52,663	\$93,859	\$96,998	\$108,014	\$42,820	(\$7,507)	\$0
38	Coyote Springs2-547610	\$41,033,685	\$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	\$0
39	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	\$0
40	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	\$0
41	<b>Total 547 Fuel Expense</b>	<b>\$99,158,541</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$4,996,584</b>	<b>\$2,934,591</b>	<b>\$4,030,212</b>	<b>\$7,487,846</b>	<b>\$7,787,680</b>	<b>\$7,985,983</b>	<b>\$6,729,712</b>	<b>\$9,740,078</b>	<b>\$0</b>
42	<b>TOTAL NET EXPENSE</b>	<b>\$138,403,374</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>\$6,510,985</b>	<b>\$6,375,847</b>	<b>\$2,564,955</b>	<b>\$12,076,807</b>	<b>\$17,494,167</b>	<b>\$7,919,140</b>	<b>\$12,424,593</b>	<b>\$15,098,527</b>	<b>(\$434,022)</b>
			<b>202401</b>	<b>202402</b>	<b>202403</b>	<b>202404</b>	<b>202405</b>	<b>202406</b>	<b>202407</b>	<b>202408</b>	<b>202409</b>	<b>202410</b>	<b>202411</b>	<b>202412</b>
<b>456 TRANSMISSION REVENUE</b>														
43	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)	\$0
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)	\$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	(\$1,514,019)	(\$137,500)	(\$145,362)	(\$145,871)	(\$147,302)	(\$150,899)	(\$148,500)	(\$82,188)	(\$132,830)	(\$139,102)	(\$145,697)	(\$138,768)	\$0
48	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)	\$0
49	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)	\$0
50	456700 ED WA - Low Voltage	(\$134,598)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	(\$13,106)	\$0
51	456705 ED AN - Low Voltage	(\$1,631,234)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0
52	<b>Total 456 Transmission Revenue</b>	<b>(\$36,235,610)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>(\$3,559,550)</b>	<b>(\$3,409,773)</b>	<b>(\$3,029,936)</b>	<b>(\$3,562,719)</b>	<b>(\$3,168,652)</b>	<b>(\$2,950,571)</b>	<b>(\$3,157,406)</b>	<b>(\$3,361,509)</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>														
53	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	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	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	\$0
56	<b>Total 565 Transmission Expense</b>	<b>\$20,329,596</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$1,659,166</b>	<b>\$1,611,410</b>	<b>\$1,578,466</b>	<b>\$1,676,118</b>	<b>\$1,848,334</b>	<b>\$1,780,711</b>	<b>\$2,773,036</b>	<b>\$2,197,137</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>														
57	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	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	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	\$0
60	557167 ED AN	\$125,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,750	\$0	\$0
61	557018 ED AN	\$45,644	\$3,897	\$3,782	\$4,152	\$4,838	\$4,504	\$4,763	\$4,363	\$4,876	\$3,913	\$2,673	\$3,883	\$0
62	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$700,071</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$61,350</b>	<b>\$13,071</b>	<b>\$43,522</b>	<b>\$75,715</b>	<b>\$52,443</b>	<b>\$58,917</b>	<b>\$29,942</b>	<b>\$234,558</b>	<b>\$56,782</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>														
63	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	\$0
64	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)	\$0
65	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	\$0
66	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)	\$0
67	Intraco Thermal Gas-557730	\$14,302,935	\$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	\$1,140,554	\$0
68	Fuel DispatchFin -456010	\$1,915,184	\$550,289	\$1,334,906	\$25,769	\$14,250	(\$46,965)	(\$274,650)	(\$24,955)	\$104,005	(\$98,250)	(\$135,858)	\$466,643	\$0
69	Fuel Dispatch-456015	(\$11,812,046)	(\$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)	\$0
70	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)	\$0
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-456730	(\$4,236,781)	(\$1,698,345)	(\$127,982)	(\$91,748)	(\$351,208)	(\$531,662)	(\$276,674)	(\$264,873)	(\$95,416)	(\$85,717)	(\$407,840)	(\$305,316)	\$0
73	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	\$0
74	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	<b>Other Purchases and Sales Subtotal</b>	<b>\$4,347,724</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$151,709</b>	<b>\$406,104</b>	<b>\$329,743</b>	<b>(\$113,802)</b>	<b>\$145,110</b>	<b>(\$96,900)</b>	<b>(\$65,969)</b>	<b>\$1,107,432</b>	<b>\$0</b>
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	<b>Misc. Power Exp. Subtotal</b>	<b>\$2,687,587</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,189</b>	<b>\$0</b>	<b>\$43,648</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
78	CCA Emission Expense - 509100 ED WA	\$1,053,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053,824	\$0
79	<b>CCA Emission Expense</b>	<b>\$1,053,824</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,053,824</b>	<b>\$0</b>

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

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	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
<b>Total Retail Sales</b>	<b>583,253</b>	<b>501,861</b>	<b>481,391</b>	<b>422,345</b>	<b>419,537</b>	<b>420,849</b>	<b>524,549</b>	<b>510,652</b>	<b>477,947</b>	<b>459,950</b>	<b>504,934 ✓</b>	<b>-</b>	<b>5,307,268</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>5,091,538</b>
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	
<b>Total Revenue Credit - \$</b>	<b>\$719,372</b>	<b>\$421,660</b>	<b>(\$199,089)</b>	<b>(\$20,837)</b>	<b>(\$141,251)</b>	<b>(\$65,732)</b>	<b>\$528,841</b>	<b>\$173,102</b>	<b>\$699,299</b>	<b>\$138,243</b>	<b>\$449,489 ✓</b>	<b>\$0</b>	<b>\$2,703,097</b>

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
202411	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	580,608	0	0	7,008,639
202411	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	11,013	0	0	241,229
202411	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,248	0	0	29,201
202411	RIDER 93	ED	WA	0025	0025 - EXTRA LG GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	171,335	0	0	1,210,212
202411	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	4	0	0	36
202411	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,073	0	0	12,166
202411	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	374	0	0	2,940
202411	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	176	0	0	7,711
202411	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	3,377	0	0	54,275
202411	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	1,112	0	0	10,268
202411	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,177	0	0	25,142
202411	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	22	0	0	952
202411	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	100,262	0	0	1,115,571
202411	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	227	0	0	2,471
202411	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,102	0	0	13,512
202411	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	23,085	0	0	258,791
202411	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	6	0	0	103
202411	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	137,357	0	0	1,647,480
202411	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	26	0	0	291
202411	RIDER 93	ED	WA	0025	0025 - EXTRA LG GEN SERV	442200	21 FIRM COMMERCIAL	0	0	68,079	0	0	766,593
202411	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	29	0	0	322
202411	RIDER 93	ED	WA	0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL	0	0	1	0	0	4
202411	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	14
202411	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	3
202411	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	563	0	0	6,411
202411	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,487	0	0	27,498
202411	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	16,086	0	0	184,033
202411	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	181	0	0	1,796
202411	RIDER 93	ED	WA	0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	117	0	0	443
202411	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	1
202411	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	286,571	0	0	3,435,649
202411	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,414	0	0	114,984
202411	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	142	0	0	1,163
202411	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	604	0	0	7,862
202411	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1,273	0	0	61,661
202411	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	7,555	0	0	90,686
202411	RIDER 93	ED	WA	0017	0017 - General Service TOUA - WA	442200	21 FIRM COMMERCIAL	0	0	3	0	0	3
202411	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	8	0	0	161
202411	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	36	0	0	399
202411	RIDER 93	ED	WA	0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	0	53	0	0	193
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,419,788</b> ✓	<b>0</b>	<b>0</b>	<b>16,340,869</b>

For Internal Use Only

Conversion Factor 0.956069 Conversion Factor  
**1,357,415** ✓  
 R-02  
 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
		<b>ED - Summary</b>		<b>273,154</b>	<b>463,278,902</b>	<b>54,660,377</b>	<b>273,325</b>	<b>5,310,379,297</b>	<b>605,063,780</b>
<b>202411 - Summary</b>				<b>273,154</b>	<b>463,278,902</b>	<b>54,660,377</b>	<b>273,325</b>	<b>5,310,379,297</b>	<b>605,063,780</b>
<b>Overall - Summary</b>				<b>273,154</b>	<b>463,278,902</b> ✓	<b>54,660,377</b>	<b>273,325</b>	<b>5,310,379,297</b>	<b>605,063,780</b>

**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
01	01 RESIDENTIAL	2800	01	001	78,812,074	\$9,428,100
		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
		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
	31 FIRM-INDUSTRIAL	2800	31	025	53,999,197	\$4,659,271
		2800	31	025I	35,592,116	\$2,087,359
31	31 FIRM- INDUSTRIAL	2800	31	031	401,739	\$47,112
<b>01 - Summary</b>					<b>82,155,239</b>	<b>\$9,939,963</b>
<b>21 - Summary</b>					<b>79,243,525</b>	<b>\$8,867,529</b>
<b>31 - Summary</b>					<b>93,105,094</b>	<b>\$7,123,980</b>
<b>WA - Summary</b>					<b>254,503,857</b> ✓	<b>\$25,931,473</b>

[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

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>Expenses</b>												
=Capital X 10.78%/12 (Updated for 2024)	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30 ✓
=Power Supply Credit X Mwh (28.27 for 2024)	26,262.83	43,479.26	112,062.28	127,695.59	163,202.71	150,961.80	145,873.20	140,954.22	114,832.74	86,788.90	27,930.76	✓
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$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 Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	✓

<b>Revenue</b>												
=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	214,108.02	161,819.70	52,077.48	✓
=Value of Power (Powerdex Price)	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$141,313	\$25,483	✓
=REC Sales (\$0) for 2024	-	-	-	-	-	-	-	-	-	-	-	-

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

<b>Revenue</b>												
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	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$141,313	25,483.00	✓
Total	\$3,693,887	\$297,780	\$147,866	\$327,623	\$350,618	\$410,423	\$417,495	\$533,859	\$448,899	\$378,631	\$303,133	77,560.48

<b>Expense</b>												
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	✓
Interconnection & Integration	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	✓
Integration	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	\$9,665	\$9,887	\$8,665	\$7,353	\$5,022	✓
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
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

R-03

Avista

Hourly Data

12/04/2024 16:20 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
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
		<u>988 ✓</u>		12,848.69
		Powerdex Accrual		12,634.00 ✓
				<u>25,482.69 ✓</u> Line 54 on WA Monthly tab

**Avista Corporation Journal Entry**

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

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

Effective Date: 202412 ✓  
Last Update: 01/08/2025 1:22 PM  
Approval Requested: 01/08/2025 1:24 PM

Explanation:

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

<u>Jenn Hossack</u>	<u>01/08/25</u>
Prepared by Jennifer Hossack	Date
<u>Amy Parsons</u>	<u>1/8/25</u>
Reviewed by	Date
<u>Approved for Entry</u>	<u>Date</u>
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	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 ✓	0.00	Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	32,092.00 ✓	Interest 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 ✓	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
<b>Totals:</b>						<b>3,650,338.00</b>	<b>3,650,338.00</b>	

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

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									15,825,797		
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		R-01 1,827,156	✓	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		1,827,156	Deferred Power Supply Expense
186280 ED WA	1,827,156		Regulatory Asset ERM Deferred Current Year
419600 ED WA		46,856	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

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									25,478,296		
1/31/2024	25,478,296		(1,702,348)		84,826		23,775,948	23,860,774	23,860,774	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		(1,357,415)		37,218		10,288,087	10,521,918	10,521,918	0	
12/31/2024	10,288,087		(1,663,495)	✓	32,092	✓	8,624,592	8,890,515	10,521,918	1,631,403.00	

R-02

(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

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									(3,665,134)		
1/31/2024	(3,665,134)		(215,682)		(12,996)		(3,880,816)	(3,893,812)	(3,893,812)	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.

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

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2023									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	0	
8/31/2024	0		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

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	\$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
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)
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
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
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)
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
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
<b>8 Adjusted Actual Net Expense</b>	<b>\$138,760,643</b>	<b>\$45,091,909</b>	<b>\$4,257,175</b>	<b>\$4,328,136</b>	<b>\$4,623,672</b>	<b>\$4,621,006</b>	<b>\$1,189,200</b>	<b>\$10,242,649</b>	<b>\$16,232,766</b>	<b>\$6,779,222</b>	<b>\$12,274,781</b>	<b>\$13,990,937</b>	<b>\$15,129,190</b> ✓
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>YTD</b>	<b>Jan/24</b>	<b>Feb/24</b>	<b>Mar/24</b>	<b>Apr/24</b>	<b>May/24</b>	<b>Jun/24</b>	<b>Jul/24</b>	<b>Aug/24</b>	<b>Sep/24</b>	<b>Oct/24</b>	<b>Nov/24</b>	<b>Dec/24</b>
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
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)
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
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
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)
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
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)
17 Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>18 Authorized Net Expense</b>	<b>\$107,842,374</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b> ✓
<b>19 Actual - Authorized Net Expense</b>	<b>\$30,918,269</b>	<b>\$29,702,344</b>	<b>(\$12,566,999)</b>	<b>(\$8,697,733)</b>	<b>(\$2,729,705)</b>	<b>\$517,570</b>	<b>(\$3,007,753)</b>	<b>\$12,421,588</b>	<b>\$8,281,031</b>	<b>\$1,414,462</b>	<b>\$1,601,972</b>	<b>\$989,485</b>	<b>\$2,992,007</b> ✓
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
21 Adjusted Net Expense	\$39,666,459	\$32,723,755	(\$10,715,526)	(\$8,469,356)	(\$2,577,931)	\$923,739	(\$2,677,931)	\$12,335,187	\$8,426,253	\$1,361,337	\$1,536,090	\$3,150,758	\$3,650,084
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	\$1,006,753	\$2,065,007	\$2,392,265
24 Washington 100% Activity (Peak Cust Rebal)	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$137	\$157	\$0	\$0	\$1	\$0
25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$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)	(\$362,092) ✓
<b>26 Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$22,932,503</b>	<b>\$20,727,777</b>	<b>(\$7,444,616)</b>	<b>(\$5,351,727)</b>	<b>(\$1,668,739)</b>	<b>\$746,670</b>	<b>(\$1,689,384)</b>	<b>\$7,555,778</b>	<b>\$5,349,621</b>	<b>\$192,921</b>	<b>\$868,510</b>	<b>\$1,615,519</b>	<b>\$2,030,173</b> ✓
<b>28 Cumulative Balance</b>		<b>\$20,727,777</b>	<b>\$13,283,161</b>	<b>\$7,931,434</b>	<b>\$6,262,695</b>	<b>\$7,009,365</b>	<b>\$5,319,981</b>	<b>\$12,875,759</b>	<b>\$18,225,380</b>	<b>\$18,418,301</b>	<b>\$19,286,811</b>	<b>\$20,902,330</b>	<b>\$22,932,503</b> ✓
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
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
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
check #-should be zero	S R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
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	\$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)	(\$1,453,967)	(\$1,827,156)
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$8,072,778</b>	<b>\$7,328,316</b>	<b>\$5,965,717</b>	<b>\$5,131,347</b>	<b>\$5,504,682</b>	<b>\$4,659,990</b>	<b>\$7,287,576</b>	<b>\$7,822,538</b>	<b>\$7,841,830</b>	<b>\$7,928,681</b>	<b>\$8,090,233</b>	<b>\$8,293,250</b>

Table with columns: 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. Rows include '555 PURCHASED POWER' and various utility services like Short-Term Purchases, Chelan County PUD, etc.

(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

Detailed table for WNP3 Mid Point showing adjustments for months Jan-24 to Dec-24. Includes a 'Check' row at the bottom.

447 SALES FOR RESALE

Table for 447 SALES FOR RESALE with columns: Line No., and months Jan-24 to Dec-24. Rows include Short-Term Sales, Nichols Pumping Index Sale, etc.

Summary row for 447 SALES FOR RESALE: 25 Total 447 Sales for Resale (\$229,577,209) to (\$14,588,182)

447 SALES FOR RESALE

Detailed table for 447 SALES FOR RESALE showing Solar Select Generation Priced at Powerdex. Includes a 'Check' row at the bottom.

501 FUEL-DOLLARS

Table for 501 FUEL-DOLLARS with columns: Line No., and months Jan-24 to Dec-24. Rows include Kettle Falls Wood-501110, Kettle Falls Gas-501120, etc.

Summary row for 501 Fuel Expense: 30 Total 501 Fuel Expense \$40,244,944 to \$3,702,900

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
<b>501 FUEL-TONS</b>														
31	Kettle Falls	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
<b>501 FUEL-COST PER TON</b>														
33	Kettle Falls	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
<b>547 FUEL</b>														
35	NE CT Gas/Oil-547213	\$32,643	\$2,817	(\$2,586)	\$342	\$9,721	(\$176)	\$626	\$9,425	\$2,694	\$227	\$2,410	\$3,646	\$3,497
36	Boulder Park-547216	\$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	Kettle Falls CT-547211	\$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	Coyote Springs2-547610	\$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	<b>Total 547 Fuel Expense</b>	<b>\$111,227,169</b>	<b>\$21,574,355</b>	<b>\$12,617,001</b>	<b>\$13,274,499</b>	<b>\$4,996,584</b>	<b>\$2,934,591</b>	<b>\$4,030,212</b>	<b>\$7,487,846</b>	<b>\$7,787,680</b>	<b>\$7,985,983</b>	<b>\$6,729,712</b>	<b>\$9,740,078</b>	<b>\$12,068,628</b>
42	<b>TOTAL NET EXPENSE</b>	<b>\$155,064,097</b>	<b>\$46,644,584</b>	<b>\$5,813,166</b>	<b>\$5,914,625</b>	<b>\$6,510,985</b>	<b>\$6,375,847</b>	<b>\$2,564,955</b>	<b>\$12,076,807</b>	<b>\$17,494,167</b>	<b>\$7,919,140</b>	<b>\$12,424,593</b>	<b>\$15,098,527</b>	<b>\$16,226,701</b>
<b>202401 202402 202403 202404 202405 202406 202407 202408 202409 202410 202411 202412</b>														
<b>456 TRANSMISSION REVENUE</b>														
43	456100 ED AN	(\$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	456120 ED AN - BPA Settlement	(\$924,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)
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	(\$1,657,099)	(\$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	456130 ED AN - Ancillary Services Revenue	(\$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	456017 ED AN - Low Voltage	(\$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	<b>Total 456 Transmission Revenue</b>	<b>(\$39,593,578)</b>	<b>(\$3,351,823)</b>	<b>(\$3,348,796)</b>	<b>(\$3,334,875)</b>	<b>(\$3,559,550)</b>	<b>(\$3,409,773)</b>	<b>(\$3,029,936)</b>	<b>(\$3,562,719)</b>	<b>(\$3,168,652)</b>	<b>(\$2,950,571)</b>	<b>(\$3,157,406)</b>	<b>(\$3,361,509)</b>	<b>(\$3,357,968)</b>
<b>565 TRANSMISSION EXPENSE</b>														
53	565000 ED AN	\$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	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	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	<b>Total 565 Transmission Expense</b>	<b>\$22,557,222</b>	<b>\$1,782,206</b>	<b>\$1,735,976</b>	<b>\$1,687,036</b>	<b>\$1,659,166</b>	<b>\$1,611,410</b>	<b>\$1,578,466</b>	<b>\$1,676,118</b>	<b>\$1,848,334</b>	<b>\$1,780,711</b>	<b>\$2,773,036</b>	<b>\$2,197,137</b>	<b>\$2,227,626</b>
<b>557 Broker &amp; Related Fees</b>														
57	557170 ED AN	\$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	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$244,014	\$2,234	\$26,427	\$2,938	(\$3,211)	\$4,757	\$35,493	\$21,947	\$31,483	\$3,208	\$84,388	\$27,942	\$6,408
60	557167 ED AN	\$125,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,750	\$0	\$0	\$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	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$732,902</b>	<b>\$16,942</b>	<b>\$56,829</b>	<b>\$61,350</b>	<b>\$13,071</b>	<b>\$43,522</b>	<b>\$75,715</b>	<b>\$52,443</b>	<b>\$58,917</b>	<b>\$29,942</b>	<b>\$234,558</b>	<b>\$56,782</b>	<b>\$32,831</b>
<b>Other Purchases and Sales</b>														
63	Econ Dispatch-557010	\$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	Econ Dispatch-557150	(\$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	Gas Bookouts-557700	\$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	Gas Bookouts-557711	(\$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)
67	Intraco Thermal Gas-557730	\$15,305,952	\$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	\$1,140,554	\$1,003,017
68	Fuel DispatchFin-456010	\$2,182,923	\$550,289	\$1,334,906	\$25,769	\$14,250	(\$46,965)	(\$274,650)	\$104,005	(\$98,250)	(\$135,858)	\$466,643	\$267,739	\$0
69	Fuel Dispatch-456015	(\$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)
70	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)
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-456730	(\$4,409,060)	(\$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	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	\$0
74	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	<b>Other Purchases and Sales Subtotal</b>	<b>\$5,036,646</b>	<b>\$404,547</b>	<b>\$1,851,438</b>	<b>\$228,312</b>	<b>\$151,709</b>	<b>\$406,104</b>	<b>\$329,743</b>	<b>(\$113,802)</b>	<b>\$145,110</b>	<b>(\$96,900)</b>	<b>(\$65,969)</b>	<b>\$1,107,432</b>	<b>\$688,922</b>
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	<b>Misc. Power Exp. Subtotal</b>	<b>\$2,687,587</b>	<b>\$2,616,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,189</b>	<b>\$0</b>	<b>\$43,648</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
78	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	<b>CCA Emission Expense</b>	<b>\$1,022,966</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,053,824</b>	<b>(\$30,858)</b>

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

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	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
<b>Total Retail Sales</b>	<b>583,253</b>	<b>501,861</b>	<b>481,391</b>	<b>422,345</b>	<b>419,537</b>	<b>420,849</b>	<b>524,549</b>	<b>510,652</b>	<b>477,947</b>	<b>459,950</b>	<b>504,934</b>	<b>573,413 ✓</b>	<b>5,880,681</b>
Test Year Retail Sales	525,841	468,209	497,280	424,008	430,810	426,095	482,343	496,837	422,137	448,917	469,061	544,515	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	
<b>Total Revenue Credit - \$</b>	<b>\$719,372</b>	<b>\$421,660</b>	<b>(\$199,089)</b>	<b>(\$20,837)</b>	<b>(\$141,251)</b>	<b>(\$65,732)</b>	<b>\$528,841</b>	<b>\$173,102</b>	<b>\$699,299</b>	<b>\$138,243</b>	<b>\$449,489</b>	<b>\$362,092 ✓</b>	<b>\$3,065,189</b>

R-04

Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
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	1,816,485
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	5	0	0	41
202412	RIDER 93	ED	WA	0251	0251 - 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	0	0	2
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>1,739,932</b> ✓	<b>0</b>	<b>0</b>	<b>18,080,801</b>

**For Internal Use Only**

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

R-02

182352 ERM Amortizing - Journal





**Revenue By Revenue Class**  
Electric ✓

Data Source: Financial Reporting  
Data Updated Daily

State Code: WA ✓

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
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
		<b>ED - Summary</b>			<b>274,197</b>	<b>567,784,465</b>	<b>69,044,543</b>	<b>273,398</b>	<b>5,878,163,763</b>
<b>202412 - Summary</b>				<b>274,197</b>	<b>567,784,465</b>	<b>69,044,543</b>	<b>273,398</b>	<b>5,878,163,763</b>	<b>674,108,323</b>
<b>Overall - Summary</b>				<b>274,197</b>	<b>567,784,465</b> ✓	<b>69,044,543</b>	<b>273,398</b>	<b>5,878,163,763</b>	<b>674,108,323</b>

**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	\$10,859,292
		2800	01	011	0	
		2800	01	012	2,516,891	\$414,503
		2800	01	022	1,045,036	\$108,265
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	025I	34,127,274	\$2,011,340
31	31 FIRM- INDUSTRIAL	2800	31	031	249,825	\$30,509
01 - Summary					91,686,739	\$11,403,359
21 - Summary					76,139,311	\$8,446,854
31 - Summary					92,306,626	\$7,057,292
WA - 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>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>
<b>Expenses</b>												
=Capital X 10.78%/12 (Updated for 2024)	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30	\$ 12,406.30
=Power Supply Credit X Mwh (28.27 for 2024)	26,262.83	43,479.26	112,062.28	127,695.59	163,202.71	150,961.80	145,873.20	140,954.22	114,832.74	86,788.90	27,930.76	14,248.08
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	\$9,665	\$9,887	\$8,665	\$7,353	\$5,022	\$4,373
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
<b>Revenue</b>												
=Mwh X Customer Sales Amt (\$52.71)	48,967.59	81,067.98	208,942.44	238,091.07	304,294.83	281,471.40	271,983.60	262,812.06	214,108.02	161,819.70	52,077.48	26,565.84
=Value of Power (Powdex Price)	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$141,313	\$25,483	\$15,548
=REC Sales (\$0) for 2024	-	-	-	-	-	-	-	-	-	-	-	-
<b>Project Costs:</b>												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29
<b>Revenue</b>												
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	26,565.84
Market Value	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$141,313	25,483.00	15,548.00
Total	\$3,736,001	\$297,780	\$147,866	\$327,623	\$350,618	\$410,423	\$417,495	\$533,859	\$448,899	\$378,631	\$303,133	77,560.48
<b>Expense</b>												
PPA Purchase	\$39,901	\$66,057	\$170,254	\$194,005	\$247,950	\$229,353	\$221,622	\$214,149	\$174,463	\$131,857	\$42,435	\$21,647
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	\$14,248
Interconnection & Integration	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406	\$12,406
Integration	\$3,528	\$5,570	\$8,809	\$9,661	\$11,548	\$10,723	\$9,665	\$9,887	\$8,665	\$7,353	\$5,022	\$4,373
Program Administration (Actual Charges) 02806591	\$0	\$0	\$434	\$228	\$303	\$153	\$104	\$148	\$371	\$45	\$126	\$278
Total	\$3,153,852	\$82,098	\$127,512	\$303,965	\$343,996	\$435,410	\$403,597	\$389,670	\$377,544	\$310,738	\$238,450	\$87,920
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
												<b>\$10,838</b>

R-03

Avista DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
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
		<u>504</u>		<u>7,769.19</u> ✓
			Powerdex Accrual	<u>7,779.00</u> ✓
				<u>15,548.19</u> ✓

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



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

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

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

Explanation:

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

 Prepared by Jennifer Hossack	02/06/24 Date
 Reviewed by	2/6/24 Date
Approved for Entry Corporate Accounting use Only	Date

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

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

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

current month entry

(209,813.86)

(579.19)

**202401** UPDATE DATE TO CALC JET ENTRY

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

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

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

REC Revenue and Expense	Source	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	Total
Voluntary REC Revenue	456016-ED-AN	(331,704.00)✓	-	-	-	-	-	-	-	-	-	-	-	\$ (331,704)
Voluntary REC Broker Fee Expense	557171-ED-AN	11,573.00	-	-	-	-	-	-	-	-	-	-	-	\$ 11,573
<b>Total</b>		<b>\$ (320,131.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (320,131)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.54%	(217,398.80)	-	-	-	-	-	-	-	-	-	-	-	\$ (217,399)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	-	-	-	-	-	-	-	-	-	-	-	\$ 7,585
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (209,813.86)✓</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (209,814)</b>
<b>Accounting Entries</b>														
186323.ED.WA (202307 thru 202406)			Credit											
557322.ED.WA			Debit											



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

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

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

current month entry 92,782.64 2,500.63

**202401** UPDATE DATE TO CALC JET ENTRY

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

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

95,283.27 TTL



Revenue By Rate Schedule

Data Source: Financial Reporting  
Data Updated Daily

State Code: ALL Revenue Class: ALL Billing Determinant: RIDER 98 ✓

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

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

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

Effective Date: 202402 ✓  
 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
<b>Totals:</b>						<b>289,622.56</b>	<b>289,622.56</b>	

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

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>03/05/24</u> Date
<u>Amy Parsons</u> Reviewed by	<u>3/5/24</u> Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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

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

Account 186323 ED WA								186323 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(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											

current month entry (199,191.83) (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		✓
186323 ED WA		199,191.83	✓
557322 ED WA	199,191.83		✓

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
<b>Total</b>		<b>(320,131.00)</b>	<b>(303,924.06)</b>	-	-	-	-	-	-	-	-	-	-	<b>(624,055.06)</b>
<b>Washington State Share</b>														
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
<b>Total Surcharge (+) or Rebate (-)</b>		<b>(209,813.86)</b>	<b>(199,191.83)</b>	-	-	-	-	-	-	-	-	-	-	<b>(409,005.69)</b>
<b>R-02</b>														
<b>Accounting Entries</b>														
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									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	255,251.79	0.00
202311	254,561.91		73,176.08		0.54259%	1,579.75		327,737.99	330,007.62	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	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				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 ✓
186322 ED WA	85,756.92	✓
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 ✓

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 - 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
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>-89,697</b>	<b>0</b>	<b>0</b>	<b>-186,743</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>-89,697</b>	<b>0</b>	<b>0</b>	<b>-186,743</b>
			<b>202402 - Total</b>				<b>0</b>	<b>0</b>	<b>-89,697</b>	<b>0</b>	<b>0</b>	<b>-186,743</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>-89,697</b>	<b>0</b>	<b>0</b>	<b>-186,743</b>

Page 2 of 4

Run Date: Mar 5, 2024

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Conversion Factor **0.956069** Approved RCF UE-200900 (did not change 12/21/22 filing)  
Amort Expense **(85,756.92)** ✓ Check with Marcus at next GRC

**R-01**

**Avista Corporation Journal Entry**

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

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

Effective Date: 202403 ✓  
Last Update: 04/02/2024 2:17 PM  
Approval Requested: 04/02/2024 2:21 PM

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	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
<b>Totals:</b>						<b>302,153.99</b>	<b>302,153.99</b>	

Explanation:

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

<u>Jenn Hossack</u>	<u>04/02/24</u>
Prepared by Jennifer Hossack	Date
<u>Amy Parsons</u>	<u>4/24/24</u>
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date



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

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

Account 186323 ED WA								186323 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	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)	(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 ✓	
186323 ED WA		217,869.45 ✓
557322 ED WA	217,869.45 ✓	

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
<b>Total</b>		<b>(320,131.00)</b>	<b>(303,924.06)</b>	<b>(332,422.11)</b>	-	-	-	-	-	-	-	-	-	<b>(956,477.17)</b>

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
<b>Total Surcharge (+) or Rebate (-)</b>		<b>(209,813.86)</b>	<b>(199,191.83)</b>	<b>(217,869.45)</b>	<b>R-01</b>	-	-	-	-	-	-	-	-	<b>(626,875.14)</b>

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									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	255,251.79	0.00
202311	254,561.91		73,176.08		0.54259%	1,579.75		327,737.99	330,007.62	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	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	R-02	0.54259%	3,429.36	✓	671,052.43	679,967.42	598,503.15	(81,464.27)
202404						-		-			
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	✓
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	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	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-39,832	0	0	-138,125
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-3
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-8,298	0	0	-27,320
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-73	0	0	-267
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-48	0	0	-153
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,091	0	0	-3,790
			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	-10	0	0	-27
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-13
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-15,749	0	0	-50,463
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,225	0	0	-3,858
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-152	0	0	-428
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-489	0	0	-1,680
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-47	0	0	-141
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,535	0	0	-10,991
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,676	0	0	-13,539
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-3
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-14	0	0	-17
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-554	0	0	-1,852
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-152	0	0	-480
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-34	0	0	-109
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-9	0	0	-30
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-61	0	0	-207
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-4	0	0	-11
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-77	0	0	-233
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-2	0	0	-7
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-15
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-24
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-58	0	0	-148
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-1	0	0	-4
			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	-5
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-23	0	0	-51
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-5,382	0	0	-14,367
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>-81,621</b>	<b>0</b>	<b>0</b>	<b>-268,364</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>-81,621</b>	<b>0</b>	<b>0</b>	<b>-268,364</b>
			<b>202403 - Total</b>				<b>0</b>	<b>0</b>	<b>-81,621</b>	<b>0</b>	<b>0</b>	<b>-268,364</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>-81,621</b>	<b>0</b>	<b>0</b>	<b>-268,364</b>

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

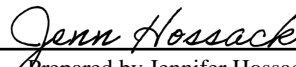
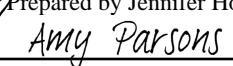
Last Saved by: Jennifer Hossack  
Submitted by: Jennifer Hossack  
Approved by:

Effective Date: 202404 ✓  
Last Update: 05/03/2024 9:23 AM  
Approval Requested: 05/03/2024 9:24 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	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	WA 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
<b>Totals:</b>						<b>1,262,533.41</b>	<b>1,262,533.41</b>	

Explanation:

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

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

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

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

Account 186323 ED WA									186323 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	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) ✓	R-01	0.54259%	(6,609.59) ✓		(1,807,596.78)	(1,819,294.64)	(633,802.70)	1,185,491.94
202405											
202406											
202407											

current month entry (1,178,882.35) (6,609.59)

**202404** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR	
186323 ED WA		6,609.59	✓ Misc Def Debit - WA Rec 2
431016 ED WA	6,609.59	✓	Interest Expense on Rec Deferral
186323 ED WA		1,178,882.35	✓ Misc Def Debit - WA Rec 2
557322 ED WA	1,178,882.35	✓	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)	(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
<b>Total</b>		<b>(320,131.00)</b>	<b>(303,924.06)</b>	<b>(332,422.11)</b>	<b>(1,798,721.93)</b>	-	-	-	-	-	-	-	-	<b>(2,755,199.10)</b>
<b>Washington State Share</b>														
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
<b>Total Surcharge (+) or Rebate (-)</b>		<b>(209,813.86)</b>	<b>(199,191.83)</b>	<b>(217,869.45)</b>	<b>(1,178,882.35)</b>	-	-	-	-	-	-	-	-	<b>(1,805,757.49)</b>
<b>Accounting Entries</b>														
186323.ED.WA (202307 thru 202406)		Credit	Credit	Credit	Credit									
557322.ED.WA		Debit	Debit	Debit	Debit									

R-01

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

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

Account 186322 ED WA									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	255,251.79	0.00
202311	254,561.91		73,176.08		0.54259%	1,579.75		327,737.99	330,007.62	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	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	✓	R-02 73,201.81	✓	0.54259%	3,839.66	✓	744,254.24	757,008.89	679,967.42	(77,041.47)
202405						-		-			
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 ✓
186322 ED WA	73,201.81	✓
557324 ED WA		73,201.81 ✓

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	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	(0.08)	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)
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>(76,565.40)</b>	<b>0</b>	<b>0</b>	<b>(344,929.37)</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>(76,565.40)</b>	<b>0</b>	<b>0</b>	<b>(344,929.37)</b>
			<b>202404 - Total</b>				<b>0</b>	<b>0</b>	<b>(76,565.40)</b>	<b>0</b>	<b>0</b>	<b>(344,929.37)</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>(76,565.40)</b> ✓	<b>0</b>	<b>0</b>	<b>(344,929.37)</b>

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Conversion Factor **0.956069** Approved RCF UE-200900 (did not change 12/21/22 filing)  
Amort Expense **(73,201.81)** ✓ Check with Marcus at next GRC

R-02

**Avista Corporation Journal Entry**

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

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

Effective Date: 202405 ✓  
Last Update: 06/04/2024 4:03 PM  
Approval Requested: 06/04/2024 4:07 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	11,809.48 ✓	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	11,809.48 ✓	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	737,810.71 ✓	WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	737,810.71 ✓	0.00	WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	4,215.70 ✓	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	4,215.70 ✓	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	65,407.91 ✓	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	65,407.91 ✓	WA Rec Deferral Amort
<b>Totals:</b>						<b>819,243.80</b>	<b>819,243.80</b>	

Explanation:

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

<i>Jenn Hossack</i>	<u>06/04/24</u>
Prepared by Jennifer Hossack	Date
<i>Amy Parsons</i>	<u>6/5/24</u>
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

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

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

Account 186323 ED WA									186323 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	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)	(1,819,294.64)	749,620.19
202406											
202407											

current month entry

(737,810.71)

(11,809.48)

**202405** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		11,809.48 ✓
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

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) ✓	-	-	-	-	-	-	-	(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
<b>Total</b>		<b>(320,131.00)</b>	<b>(303,924.06)</b>	<b>(332,422.11)</b>	<b>(1,798,721.93)</b>	<b>(1,125,741.09)</b>	-	-	-	-	-	-	-	<b>(3,880,940.19)</b>
<b>Washington State Share</b>														
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
<b>Total Surcharge (+) or Rebate (-)</b>		<b>(209,813.86)</b>	<b>(199,191.83)</b>	<b>(217,869.45)</b>	<b>(1,178,882.35)</b>	<b>(737,810.71) ✓</b>	-	-	-	-	-	-	-	<b>(2,543,568.20)</b>
<b>Accounting Entries</b>														
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 ED WA									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	255,251.79	0.00
202311	254,561.91		73,176.08		0.54259%	1,579.75		327,737.99	330,007.62	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	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
202405 ✓	ED ✓	WA ✓	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(28,104.59)	0	0	(200,254.89)
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.37)	0	0	(4.38)
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(6,985.75)	0	0	(42,052.49)
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(56.74)	0	0	(389.96)
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(35.10)	0	0	(227.63)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(732.22)	0	0	(5,454.62)
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.18)	0	0	(0.75)
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(14.71)	0	0	(52.87)
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(4.25)	0	0	(21.91)
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(15,009.55)	0	0	(81,420.72)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(1,154.50)	0	0	(6,299.15)
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(134.74)	0	0	(706.80)
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(371.92)	0	0	(2,489.86)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(26.85)	0	0	(243.57)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(3,510.27)	0	0	(18,149.37)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(4,800.36)	0	0	(23,253.91)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(0.61)	0	0	(4.49)
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(670.94)	0	0	(1,002.78)
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(916.56)	0	0	(3,483.48)
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(171.62)	0	0	(816.61)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(350.88)	0	0	(590.12)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(6.56)	0	0	(46.05)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(92.45)	0	0	(361.97)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(54.91)	0	0	(91.17)
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(77.88)	0	0	(393.59)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(2.27)	0	0	(11.72)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4.99)	0	0	(24.95)
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(10.79)	0	0	(46.41)
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(57.62)	0	0	(240.04)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(1.44)	0	0	(7.36)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.08)	0	0	(0.40)
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.61)	0	0	(7.77)
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(22.46)	0	0	(97.38)
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.01)	0	0	(0.05)
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	0	0	(0.10)
			0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(5,027.58)	0	0	(25,093.43)
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>(68,413.38)</b>	<b>0</b>	<b>0</b>	<b>(413,342.75)</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>(68,413.38)</b>	<b>0</b>	<b>0</b>	<b>(413,342.75)</b>
			<b>202405 - Total</b>				<b>0</b>	<b>0</b>	<b>(68,413.38)</b>	<b>0</b>	<b>0</b>	<b>(413,342.75)</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>(68,413.38)</b>	<b>0</b>	<b>0</b>	<b>(413,342.75)</b>

For Internal Use Only

Conversion Factor **0.956069** Approved RCF UE-200900 (did not change 12/21/22 filing)  
 Amort Expense **(65,407.91)** Check with Marcus at next GRC

**Avista Corporation Journal Entry**

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

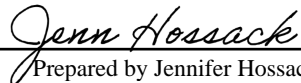

Last Saved by: Jennifer Hossack  
Submitted by: Jennifer Hossack  
Approved by:

Effective Date: 202406✓  
Last Update: 07/02/2024 1:34 PM  
Approval Requested: 07/02/2024 1:35 PM

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	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
<b>Totals:</b>						<b>651,005.79</b>	<b>651,005.79</b>	

Explanation:

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

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

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

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

Account 186323 ED WA									186323 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										(2,022,351.13)	
202306	-										
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	990,154.78	0.00
202308	984,612.83		(34,251.51)		0.54259%	5,249.49		950,361.32	961,152.76	961,152.76	0.00
202309	950,361.32		(61,285.40)		0.54259%	4,990.30		889,075.92	904,857.66	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) ✓		(3,110,420.88)	(3,149,272.20)	(2,568,914.83)	580,357.37
202407											

current month entry (565,013.39) (15,343.98)

**202406** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR	
186323 ED WA		15,343.98	✓ Misc Def Debit - WA Rec 2
431016 ED WA	15,343.98	✓	Interest Expense on Rec Deferral
186323 ED WA		565,013.39	✓ Misc Def Debit - WA Rec 2
557322 ED WA	565,013.39	✓	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)	(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
<b>Total</b>		<b>(320,131.00)</b>	<b>(303,924.06)</b>	<b>(332,422.11)</b>	<b>(1,798,721.93)</b>	<b>(1,125,741.09)</b>	<b>(862,089.40)</b>	-	-	-	-	-	-	<b>(4,743,029.59)</b>
<b>Washington State Share</b>														
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
<b>Total Surcharge (+) or Rebate (-)</b>		<b>(209,813.86)</b>	<b>(199,191.83)</b>	<b>(217,869.45)</b>	<b>(1,178,882.35)</b>	<b>(737,810.71)</b>	<b>(565,013.39) ✓</b>	-	-	-	-	-	-	<b>(3,108,581.59)</b>
<b>Accounting Entries</b>														
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		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	188,882.50	0.00
202310	189,397.06		65,164.85		0.54259%	1,204.44		254,561.91	255,251.79	255,251.79	0.00
202311	254,561.91		73,176.08		0.54259%	1,579.75		327,737.99	330,007.62	330,007.62	0.00
202312	327,737.99		82,468.33		0.54259%	2,002.01		410,206.32	414,477.96	414,477.96	0.00
202401	414,477.96		92,782.64		0.54259%	2,500.63		507,260.60	509,761.23	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	✓	Misc Def Debit - WA Rec 1
419600 ED WA		4,572.41	Interest Income on Rec Deferral
186322 ED WA	66,076.01	✓	Misc Def Debit - WA Rec 1
557324 ED WA		66,076.01	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	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)
			0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(5,826.06)	0	0	(30,919.49)
		<b>WA - Total</b>					<b>0</b>	<b>0</b>	<b>(69,112.18)</b>	<b>0</b>	<b>0</b>	<b>(482,454.93)</b>
	<b>ED - Total</b>						<b>0</b>	<b>0</b>	<b>(69,112.18)</b>	<b>0</b>	<b>0</b>	<b>(482,454.93)</b>
<b>202406 - Total</b>							<b>0</b>	<b>0</b>	<b>(69,112.18)</b>	<b>0</b>	<b>0</b>	<b>(482,454.93)</b>
<b>Overall - Total</b>							<b>0</b>	<b>0</b>	<b>(69,112.18)</b>	<b>0</b>	<b>0</b>	<b>(482,454.93)</b>

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



**DJ475 - Washington REC Deferral - Account 186324**

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account		186324 ED WA							186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & 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												
202409												
202410												
202411												
202412												
202501												Semi-annual compounding
202502												
202503												
202504												
202505												
202506												
202507	-											Transfer balance to 186322
current month entry			(549,924.63)			13,459.27	-					

**202407** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA	13,459.27	✓
419600 ED WA		13,459.27 ✓
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

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)	-	-	-	-	-	(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
<b>Total</b>		<b>(320,131.00)</b>	<b>(303,924.06)</b>	<b>(332,422.11)</b>	<b>(1,798,721.93)</b>	<b>(1,125,741.09)</b>	<b>(862,089.40)</b>	<b>(839,067.18)</b>	✓	-	-	-	-	<b>(5,582,096.77)</b>

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
<b>Total Surcharge (+) or Rebate (-)</b>		<b>(209,813.86)</b>	<b>(199,191.83)</b>	<b>(217,869.45)</b>	<b>(1,178,882.35)</b>	<b>(737,810.71)</b>	<b>(565,013.39)</b>	<b>(549,924.63)</b>	R-02	-	-	-	-	<b>(3,658,506.22)</b>

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	R-04 (3,149,272.20) ✓	77,546.50 ✓	R-03	0.54259%	(12,008.70)		(2,174,444.78)	(2,186,453.48)	897,280.92	3,083,734.40
202408						-		-			
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	✓ Misc Def Debit - WA Rec 1
431016 ED WA	12,008.70	✓	Interest Expense on Rec Deferral
186322 ED WA	77,546.50	✓	Misc Def Debit - WA Rec 1
557324 ED WA		77,546.50	✓ Def Power Supply Exp - Rec Amort

#VALUE! 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
202407 ✓	ED ✓	WA ✓	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(33,885.82)	0	0	(260,842.94)
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.14)	0	0	(4.70)
			0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	(3.21)	0	0	(3.21)
			0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	0	(1.19)	0	0	(1.19)
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(8,090.94)	0	0	(57,139.47)
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(55.69)	0	0	(498.14)
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(28.48)	0	0	(287.78)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(651.40)	0	0	(6,771.40)
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.16)	0	0	(1.08)
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(15.48)	0	0	(83.04)
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(5.27)	0	0	(32.69)
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(17,485.57)	0	0	(114,074.49)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(1,237.02)	0	0	(8,727.44)
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(137.34)	0	0	(977.06)
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(379.10)	0	0	(3,211.94)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(45.49)	0	0	(346.76)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(3,610.00)	0	0	(25,254.91)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(4,846.12)	0	0	(33,029.92)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(0.82)	0	0	(6.27)
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1,198.49)	0	0	(3,307.56)
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(1,919.92)	0	0	(6,669.50)
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(298.62)	0	0	(1,356.89)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(736.41)	0	0	(1,848.05)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(3.82)	0	0	(54.45)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(238.18)	0	0	(716.84)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(70.49)	0	0	(226.14)
			0042	0042 - CD OWND ST LITS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(77.23)	0	0	(548.15)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(2.27)	0	0	(16.26)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4.99)	0	0	(34.93)
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(10.79)	0	0	(67.99)
			0047	0047 - AREA LIGHT-COMBINDUS	442200	21 FIRM COMMERCIAL	0	0	(57.46)	0	0	(354.97)
			0047	0047 - AREA LIGHT-COMBINDUS	442300	31 FIRM- INDUSTRIAL	0	0	(1.43)	0	0	(10.23)
			0047	0047 - AREA LIGHT-COMBINDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.08)	0	0	(0.56)
			0047	0047 - AREA LIGHT-COMBINDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.61)	0	0	(10.99)
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(22.28)	0	0	(141.63)
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.01)	0	0	(0.07)
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	0	0	(0.14)
			0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(5,985.30)	0	0	(36,904.88)
				<b>WA - Total</b>			<b>0</b>	<b>0</b>	<b>(81,109.73)</b>	<b>0</b>	<b>0</b>	<b>(563,564.66)</b>
				<b>ED - Total</b>			<b>0</b>	<b>0</b>	<b>(81,109.73)</b>	<b>0</b>	<b>0</b>	<b>(563,564.66)</b>
				<b>202407 - Total</b>			<b>0</b>	<b>0</b>	<b>(81,109.73)</b>	<b>0</b>	<b>0</b>	<b>(563,564.66)</b>
				<b>Overall - Total</b>			<b>0</b>	<b>0</b>	<b>(81,109.73)</b>	<b>0</b>	<b>0</b>	<b>(563,564.66)</b>

Run Date: Aug 5, 2024

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)

For Internal Use Only

R-03



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 & 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	R-04 ✓		0.54259%	-		-	-	(3,149,272.20)	(3,149,272.20)	Transfer balance to 186322 ✓
202408												
202409												
202410												
202411												
202412												

**2022 WA Compliance Year**

	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
<b>Qty of vintage 2022 for RPS &amp; CETA 2022</b>													
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>
													<b>2,275,197</b>

<b>Qty of vintage 2021 for RPS 2022</b>													
Boulder Solar													0
Chelan PUD													0
Clark Fork													0
Grant PUD													0
Kettle													191,360
LL/LF													0
Palouse													12,920
Rattlesnake													273,029
Upp Spo													0
Douglas PUD													<u>0</u>
													<b>477,309</b>

<b>Total RECs</b>	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
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	<u>163,375</u>
													<b>2,752,506</b>

<b>Price</b>	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
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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$0.00

<b>System \$</b>	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
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
Upp Spo	24,531	18,410	50,312	128,456	152,737	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>0</u>
													<b>8,007,778</b>

<b>PT Ratio</b>	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
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<b>Idaho \$</b>	108,310	138,270	163,938	161,337	222,519	202,159	196,715	96,865	140,282	51,461	171,643	76,834	<u>\$2,755,521.65</u> R-01 ✓
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## Hossack, Jennifer

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

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

Effective Date: 202408 ✓  
 Last Update: 09/06/2024 11:55 AM  
 Approval Requested: 09/06/2024 11:59 AM

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	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
<b>Totals:</b>						<b>583,709.46</b>	<b>583,709.46</b>	

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

<u><i>Jenn Hossack</i></u> Prepared by Jennifer Hossack	<u>09/06/24</u> Date
<u><i>Amy Parsons</i></u> Reviewed by	<u>9/6/24</u> Date
<u>Approved for Entry</u> Corporate Accounting use Only	<u>                    </u> Date

**DJ475 - Washington REC Deferral - Account 186324**

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

Account		186324 ED WA							186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & 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	1,715,371.78	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	
419600 ED WA		10,608.61
186324 ED WA		500,833.85
557322 ED WA	500,833.85	

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

#VALUE! 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)	-	-	-	-	(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
<b>Total</b>		<b>(320,131.00)</b>	<b>(303,924.06)</b>	<b>(332,422.11)</b>	<b>(1,798,721.93)</b>	<b>(1,125,741.09)</b>	<b>(862,089.40)</b>	<b>(839,067.18)</b>	<b>(764,165.17)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,346,261.94)</b>

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
<b>Total Surcharge (+) or Rebate (-)</b>		<b>(209,813.86)</b>	<b>(199,191.83)</b>	<b>(217,869.45)</b>	<b>(1,178,882.35)</b>	<b>(737,810.71)</b>	<b>(565,013.39)</b>	<b>(549,924.63)</b>	<b>(500,833.85)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,159,340.08)</b>

Accounting Entries														
186323.ED.WA (202307 thru 202406)		Credit	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	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)		60,633.17		0.54259%	(11,633.83)		(2,113,811.61)	(2,125,445.44)	(2,186,453.48)	(61,008.04)
202409						-		-			
202410						-		-			
202411						-		-			
202412						-		-			

current month entry 60,633.17 (11,633.83)

**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		✓
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! 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
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	(318.54)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(471.86)	0	0	(7,243.26)
			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)	0	0	(0.16)
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(6,162.21)	0	0	(43,067.09)
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>(63,419.24)</b>	<b>0</b>	<b>0</b>	<b>(626,983.90)</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>(63,419.24)</b>	<b>0</b>	<b>0</b>	<b>(626,983.90)</b>
			<b>202408 - Total</b>				<b>0</b>	<b>0</b>	<b>(63,419.24)</b>	<b>0</b>	<b>0</b>	<b>(626,983.90)</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>(63,419.24)</b>	<b>0</b>	<b>0</b>	<b>(626,983.90)</b>

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

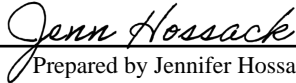

Last Saved by: Jennifer Hossack  
Submitted by: Jennifer Hossack  
Approved by:

Effective Date: 202409 ✓  
Last Update: 10/03/2024 2:56 PM  
Approval Requested: 10/03/2024 2:59 PM

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	133,679.55 ✓	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
<b>Totals:</b>						<b>173,601.50</b>	<b>173,601.50</b>	

Explanation:

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

 Prepared by Jennifer Hossack	10/03/24 Date
 Reviewed by	10/3/24 Date
Approved for Entry Corporate Accounting use Only	Date

**DJ475 - Washington REC Deferral - Account 186324**

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

Account 186324 ED WA									186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & 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	✓
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

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)	-	-	-	(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
<b>Total</b>		<b>(320,131.00)</b>	<b>(303,924.06)</b>	<b>(332,422.11)</b>	<b>(1,798,721.93)</b>	<b>(1,125,741.09)</b>	<b>(862,089.40)</b>	<b>(839,067.18)</b>	<b>(764,165.17)</b>	<b>(203,966.35) ✓</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,550,228.29)</b>

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
<b>Total Surcharge (+) or Rebate (-)</b>		<b>(209,813.86)</b>	<b>(199,191.83)</b>	<b>(217,869.45)</b>	<b>(1,178,882.35)</b>	<b>(737,810.71)</b>	<b>(565,013.39)</b>	<b>(549,924.63)</b>	<b>(500,833.85)</b>	<b>(133,679.55) ✓</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,293,019.62)</b>

Accounting Entries														
186323.ED.WA (202307 thru 202406)		Credit	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	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)		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 Usage	YTD Revenue Amt
202409 ✓	ED ✓	WA ✓	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(7,644.53)	0	0	(293,727.51)
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.07)	0	0	(5.05)
			0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	(1.16)	0	0	(8.09)
			0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	0	(0.52)	0	0	(2.90)
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(1,996.28)	0	0	(64,956.22)
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(13.90)	0	0	(549.19)
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(14.22)	0	0	(332.76)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(178.26)	0	0	(7,421.52)
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.06)	0	0	(1.32)
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(4.88)	0	0	(100.88)
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(2.06)	0	0	(41.53)
			0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL	0	0	(0.02)	0	0	(0.02)
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(4,200.81)	0	0	(130,024.16)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(298.88)	0	0	(9,706.59)
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(39.74)	0	0	(1,139.07)
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(101.69)	0	0	(3,626.17)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(9.64)	0	0	(368.73)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(2,075.24)	0	0	(31,670.27)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(1,305.99)	0	0	(39,373.08)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(0.11)	0	0	(7.25)
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(235.19)	0	0	(4,235.44)
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(573.25)	0	0	(8,774.30)
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(147.81)	0	0	(1,894.91)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(107.88)	0	0	(2,382.91)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(2.80)	0	0	(66.49)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(40.67)	0	0	(921.76)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(13.73)	0	0	(287.12)
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(0.07)	0	0	(605.42)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(0.18)	0	0	(17.67)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(0.11)	0	0	(39.63)
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(1.09)	0	0	(77.30)
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2.86)	0	0	(386.35)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(0.19)	0	0	(11.34)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.01)	0	0	(0.60)
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(12.50)
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(0.31)	0	0	(154.73)
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-	0	0	(0.08)
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(0.16)
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(1,505.89)	0	0	(44,572.98)
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>(20,520.10)</b>	<b>0</b>	<b>0</b>	<b>(647,504.00)</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>(20,520.10)</b>	<b>0</b>	<b>0</b>	<b>(647,504.00)</b>
			<b>202409 - Total</b>				<b>0</b>	<b>0</b>	<b>(20,520.10)</b>	<b>0</b>	<b>0</b>	<b>(647,504.00)</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>(20,520.10)</b>	<b>0</b>	<b>0</b>	<b>(647,504.00)</b>

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Conversion Factor **0.956069** Approved RCF UE-200900 (did not change 12/21/22 filing)  
**Amort Expense (19,618.63)** ✓ Check with Marcus at next GRC

**Avista Corporation Journal Entry**

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

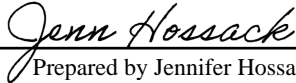

Last Saved by: Jennifer Hossack  
Submitted by: Jennifer Hossack  
Approved by:

Effective Date: 202410 ✓  
Last Update: 11/04/2024 2:17 PM  
Approval Requested: 11/04/2024 2:18 PM

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
<b>Totals:</b>						<b>255,926.23</b>	<b>255,926.23</b>	

Explanation:

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

 Prepared by Jennifer Hossack	11/04/24 Date
 Reviewed by	11/4/24 Date
Approved for Entry Corporate Accounting use Only	Date

**DJ475 - Washington REC Deferral - Account 186324**

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186324 ED WA									186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & 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 ✓
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

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)	-	-	(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
<b>Total</b>		<b>(320,131.00)</b>	<b>(303,924.06)</b>	<b>(332,422.11)</b>	<b>(1,798,721.93)</b>	<b>(1,125,741.09)</b>	<b>(862,089.40)</b>	<b>(839,067.18)</b>	<b>(764,165.17)</b>	<b>(203,966.35)</b>	<b>(335,349.04)</b>	<b>-</b>	<b>-</b>	<b>(6,885,577.33)</b>

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
<b>Total Surcharge (+) or Rebate (-)</b>		<b>(209,813.86)</b>	<b>(199,191.83)</b>	<b>(217,869.45)</b>	<b>(1,178,882.35)</b>	<b>(737,810.71)</b>	<b>(565,013.39)</b>	<b>(549,924.63)</b>	<b>(500,833.85)</b>	<b>(133,679.55)</b>	<b>(219,787.76)</b>	<b>-</b>	<b>-</b>	<b>(4,512,807.38)</b>

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		
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)	(2,129,251.62)	(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		✓
186322 ED WA	16,893.15		✓
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	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202410 ✓	ED ✓	WA ✓	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(6,249.85)	0	0	(299,977.36)
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.04)	0	0	(5.09)
			0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	(1.21)	0	0	(9.30)
			0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	0	(0.61)	0	0	(3.51)
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(1,661.33)	0	0	(66,617.55)
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(13.44)	0	0	(562.63)
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(7.69)	0	0	(340.45)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(166.91)	0	0	(7,588.43)
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.05)	0	0	(1.37)
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(4.81)	0	0	(105.69)
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.71)	0	0	(43.24)
			0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL	0	0	(0.02)	0	0	(0.04)
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(3,964.56)	0	0	(133,988.72)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(274.09)	0	0	(9,980.68)
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(32.94)	0	0	(1,172.01)
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(80.11)	0	0	(3,706.28)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(11.70)	0	0	(380.43)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	34.62	0	0	(31,635.65)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(3,212.75)	0	0	(42,585.83)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(0.11)	0	0	(7.36)
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(123.95)	0	0	(4,359.39)
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(268.75)	0	0	(9,043.05)
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(85.58)	0	0	(1,980.49)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(50.83)	0	0	(2,433.74)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(2.55)	0	0	(69.04)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(27.89)	0	0	(949.65)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(8.69)	0	0	(295.81)
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(0.06)	0	0	(605.48)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(0.18)	0	0	(17.85)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	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	0	(78.39)
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(3.20)	0	0	(389.55)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(0.19)	0	0	(11.53)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.01)	0	0	(0.61)
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(12.50)
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	0.64	0	0	(154.09)
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-	0	0	(0.08)
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(0.16)
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(1,447.74)	0	0	(46,020.72)
		<b>WA - Total</b>					<b>0</b>	<b>0</b>	<b>(17,669.38)</b>	<b>0</b>	<b>0</b>	<b>(665,173.38)</b>
		<b>ED - Total</b>					<b>0</b>	<b>0</b>	<b>(17,669.38)</b>	<b>0</b>	<b>0</b>	<b>(665,173.38)</b>
<b>202410 - Total</b>							<b>0</b>	<b>0</b>	<b>(17,669.38)</b>	<b>0</b>	<b>0</b>	<b>(665,173.38)</b>
<b>Overall - Total</b>							<b>0</b>	<b>0</b>	<b>(17,669.38)</b>	<b>0</b>	<b>0</b>	<b>-665,173</b>

For Internal Use Only

Conversion Factor **0.956069** Approved RCF UE-200900 (did not change 12/21/22 filing)  
**Amort Expense (16,893.15)** ✓ Check with Marcus at next GRC

**Avista Corporation Journal Entry**



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

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

Effective Date: 202411 ✓  
Last Update: 12/03/2024 2:30 PM  
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
<b>Totals:</b>						<b>247,583.06</b>	<b>247,583.06</b>	

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

 Prepared by Jennifer Hossack	<u>12/03/24</u> Date
 Reviewed by	<u>12/3/24</u> Date
Approved for Entry Corporate Accounting use Only	_____ Date

**DJ475 - Washington REC Deferral - Account 186324**

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

Account 186324 ED WA									186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & 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	✓
419600 ED WA		6,756.99 ✓
186324 ED WA		211,948.84 ✓
557322 ED WA	211,948.84	✓

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
<b>Total</b>		<b>(320,131.00)</b>	<b>(303,924.06)</b>	<b>(332,422.11)</b>	<b>(1,798,721.93)</b>	<b>(1,125,741.09)</b>	<b>(862,089.40)</b>	<b>(839,067.18)</b>	<b>(764,165.17)</b>	<b>(203,966.35)</b>	<b>(335,349.04)</b>	<b>(323,388.52)</b>	<b>-</b>	<b>(7,208,965.85)</b>
<b>Washington State Share</b>														
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
<b>Total Surcharge (+) or Rebate (-)</b>		<b>(209,813.86)</b>	<b>(199,191.83)</b>	<b>(217,869.45)</b>	<b>(1,178,882.35)</b>	<b>(737,810.71)</b>	<b>(565,013.39)</b>	<b>(549,924.63)</b>	<b>(500,833.85)</b>	<b>(133,679.55)</b>	<b>(219,787.76)</b>	<b>(211,948.84)✓</b>	<b>-</b>	<b>(4,724,756.22)</b>
<b>Accounting Entries</b>														
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 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)		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)	(2,123,675.52)	(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	0	(307,579.91)
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.07)	0	0	(5.16)
			0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	(1.55)	0	0	(10.85)
			0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	0	(0.71)	0	0	(4.22)
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(1,841.46)	0	0	(68,459.01)
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(14.79)	0	0	(577.42)
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(8.10)	0	0	(348.55)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(211.86)	0	0	(7,800.29)
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.05)	0	0	(1.42)
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(5.02)	0	0	(110.71)
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.91)	0	0	(45.15)
			0017	0017 - General Service TOUA - WA	442200	21 FIRM COMMERCIAL	0	0	(0.04)	0	0	(0.04)
			0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL	0	0	(0.02)	0	0	(0.06)
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(3,549.12)	0	0	(137,537.84)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(285.88)	0	0	(10,266.56)
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(27.83)	0	0	(1,199.84)
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(93.57)	0	0	(3,799.85)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(13.77)	0	0	(394.20)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(919.97)	0	0	(32,555.62)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(2,315.35)	0	0	(44,901.18)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(0.09)	0	0	(7.45)
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(16.24)	0	0	(4,375.63)
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(126.40)	0	0	(9,169.45)
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(38.75)	0	0	(2,019.24)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(14.45)	0	0	(2,448.19)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(2.08)	0	0	(71.12)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(12.96)	0	0	(962.61)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1.96)	0	0	(297.77)
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	1.30	0	0	(604.18)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(0.18)	0	0	(18.03)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	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	0	(79.48)
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(3.18)	0	0	(392.73)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(0.19)	0	0	(11.72)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.01)	0	0	(0.62)
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(12.50)
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(0.30)	0	0	(154.39)
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-	0	0	(0.08)
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(0.16)
			0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(1,354.89)	0	0	(47,375.61)
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>(18,465.09)</b>	<b>0</b>	<b>0</b>	<b>(683,638.47)</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>(18,465.09)</b>	<b>0</b>	<b>0</b>	<b>(683,638.47)</b>
			<b>202411 - Total</b>				<b>0</b>	<b>0</b>	<b>(18,465.09)</b>	<b>0</b>	<b>0</b>	<b>(683,638.47)</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>(18,465.09)</b> ✓	<b>0</b>	<b>0</b>	<b>(683,638.47)</b>

Page 2 of 4

Run Date: Dec 3, 2024

For Internal Use Only

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

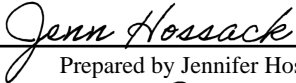

Last Saved by: Jennifer Hossack  
Submitted by: Jennifer Hossack  
Approved by:

Effective Date: 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	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
<b>Totals:</b>						<b>264,598.49</b>	<b>264,598.49</b>	

Explanation:

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

 Prepared by Jennifer Hossack	01/06/25 Date
 Reviewed by	1/6/25 Date
Approved for Entry Corporate Accounting use Only	Date



**DJ475 - Washington REC Deferral - Account 186324**

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

Account 186324 ED WA									186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS & 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	CR
186324 ED WA	5,568.14	✓
419600 ED WA		5,568.14 ✓
186324 ED WA		226,265.44 ✓
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
<b>Total</b>		<b>(320,131.00)</b>	<b>(303,924.06)</b>	<b>(332,422.11)</b>	<b>(1,798,721.93)</b>	<b>(1,125,741.09)</b>	<b>(862,089.40)</b>	<b>(839,067.18)</b>	<b>(764,165.17)</b>	<b>(203,966.35)</b>	<b>(335,349.04)</b>	<b>(323,388.52)</b>	<b>(345,232.59)</b>	<b>(7,554,198.44)</b>
<b>Washington State Share</b>														
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
<b>Total Surcharge (+) or Rebate (-)</b>		<b>(209,813.86)</b>	<b>(199,191.83)</b>	<b>(217,869.45)</b>	<b>(1,178,882.35)</b>	<b>(737,810.71)</b>	<b>(565,013.39)</b>	<b>(549,924.63)</b>	<b>(500,833.85)</b>	<b>(133,679.55)</b>	<b>(219,787.76)</b>	<b>(211,948.84)</b>	<b>(226,265.44)</b>	<b>(4,951,021.66)</b>
<b>Accounting Entries</b>														
186323.ED.WA (202307 thru 202406)		Credit	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	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)		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	✓
431016 ED WA	11,116.70		✓
186322 ED WA	21,648.21		✓
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	0	(318,378.04)
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.16)	0	0	(5.32)
			0007	0007 - General Service TOUA - WA	440000	01 RESIDENTIAL	0	0	(2.31)	0	0	(13.16)
			0008	0008 - General Service TOUB - WA	440000	01 RESIDENTIAL	0	0	(1.15)	0	0	(5.37)
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(2,257.47)	0	0	(70,716.48)
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(18.74)	0	0	(596.16)
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(10.58)	0	0	(359.13)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(289.81)	0	0	(8,090.10)
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.06)	0	0	(1.48)
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(5.17)	0	0	(115.88)
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(2.28)	0	0	(47.43)
			0017	0017 - General Service TOUA - WA	442200	21 FIRM COMMERCIAL	0	0	(0.06)	0	0	(0.10)
			0018	0018 - General Service TOUB - WA	442200	21 FIRM COMMERCIAL	0	0	(0.01)	0	0	(0.07)
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(4,124.81)	0	0	(141,662.65)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(305.27)	0	0	(10,571.83)
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(30.67)	0	0	(1,230.51)
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(128.10)	0	0	(3,927.95)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(17.09)	0	0	(411.29)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(879.04)	0	0	(33,434.66)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(2,159.97)	0	0	(47,061.15)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(0.19)	0	0	(7.64)
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.23)	0	0	(4,375.86)
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(132.25)	0	0	(9,301.70)
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(30.55)	0	0	(2,049.79)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(6.23)	0	0	(2,454.42)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.61)	0	0	(72.73)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(13.34)	0	0	(975.95)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.71)	0	0	(298.48)
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(0.06)	0	0	(604.24)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(0.18)	0	0	(18.21)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	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	0	(80.57)
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(3.17)	0	0	(395.90)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	1.22	0	0	(10.50)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.01)	0	0	(0.63)
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(12.50)
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	0.02	0	0	(154.37)
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-	0	0	(0.08)
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(0.16)
			0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(1,423.68)	0	0	(48,799.29)
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>(22,642.94)</b>	<b>0</b>	<b>0</b>	<b>(706,281.41)</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>(22,642.94)</b>	<b>0</b>	<b>0</b>	<b>(706,281.41)</b>
			<b>202412 - Total</b>				<b>0</b>	<b>0</b>	<b>(22,642.94)</b>	<b>0</b>	<b>0</b>	<b>(706,281.41)</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>(22,642.94)</b>	<b>0</b>	<b>0</b>	<b>(706,281.41)</b>

For Internal Use Only

Conversion Factor 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)  
 Amount Expense (21,648.21) Check with Marcus at next GRC