

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-25 _____

EXH. PDE-2

PATRICK D. EHRBAR

REPRESENTING AVISTA CORPORATION

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF DECEMBER 2024

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

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
Totals:						3,650,338.00	3,650,338.00	

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	

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

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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

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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

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
8 Adjusted Actual Net Expense	\$138,760,643	\$45,091,909	\$4,257,175	\$4,328,136	\$4,623,672	\$4,621,006	\$1,189,200	\$10,242,649	\$16,232,766	\$6,779,222	\$12,274,781	\$13,990,937	\$15,129,190 ✓
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	\$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
18 Authorized Net Expense	\$107,842,374	\$15,389,565	\$16,824,174	\$13,025,869	\$7,353,377	\$4,103,436	\$4,196,953	(\$2,178,939)	\$7,951,735	\$5,364,760	\$10,672,809	\$13,001,452	\$12,137,183 ✓
19 Actual - Authorized Net Expense	\$30,918,269	\$29,702,344	(\$12,566,999)	(\$8,697,733)	(\$2,729,705)	\$517,570	(\$3,007,753)	\$12,421,588	\$8,281,031	\$1,414,462	\$1,601,972	\$989,485	\$2,992,007 ✓
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) ✓
26 Net Power Cost (+) Surcharge (-) Rebate	\$22,932,503	\$20,727,777	(\$7,444,616)	(\$5,351,727)	(\$1,668,739)	\$746,670	(\$1,689,384)	\$7,555,778	\$5,349,621	\$192,921	\$868,510	\$1,615,519	\$2,030,173 ✓
28 Cumulative Balance		\$20,727,777	\$13,283,161	\$7,931,434	\$6,262,695	\$7,009,365	\$5,319,981	\$12,875,759	\$18,225,380	\$18,418,301	\$19,286,811	\$20,902,330	\$22,932,503 ✓
input 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)
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	\$8,090,233	\$8,293,250

Line No.	TOTAL	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
555 PURCHASED POWER														
1	Short-Term Purchases	\$79,505,418	\$42,263,479	\$2,567,984	\$2,628,589	\$1,842,901	\$1,809,784	\$2,231,903	\$5,692,767	\$6,421,219	\$4,865,126	\$5,061,425	\$2,576,925	\$1,543,316
2	Chelan County PUD (Rocky Reach Slice)	\$16,085,556	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463	\$1,340,463
3	Chelan County PUD (Rocky Reach Slice)	\$21,068,640	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720	\$1,755,720
4	Douglas County PUD (Wells Settlement)	\$526,614	\$520	\$24,551	\$31,722	\$31,499	\$40,761	\$48,871	\$122,912	\$111,854	\$25,741	\$27,271	\$40,611	\$20,301
5	Douglas County PUD (Wells)	\$1,024,044	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337	\$85,337
6	Grant County PUD (Priest Rapids/Wanapum)	\$34,422,621	\$2,880,764	\$2,880,764	\$3,027,311	\$2,587,670	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764	\$2,880,764
7	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Inland Power & Light - Deer Lake	\$11,541	\$984	\$1,316	\$1,177	\$994	\$771	\$959	\$869	\$959	\$835	\$762	\$994	\$921
9	Small Power	\$1,216,203	\$112,666	\$173,430	\$147,496	\$148,946	\$130,873	\$126,790	\$103,647	\$28,537	\$29,060	\$46,298	\$79,181	\$89,279
10	Clearwater Wind III, LLC	\$4,626,157	\$0	\$0	\$0	\$0	\$0	\$179,212	\$678,327	\$892,601	\$885,039	\$952,748	\$1,038,230	
11	City of Spokane-Upriver	\$2,477,413	\$219,393	\$512,016	\$436,164	\$393,756	\$276,154	\$150,662	\$3,811	\$0	\$176	\$31,719	\$185,388	\$268,174
12	City of Spokane - Waste-to-Energy	\$6,384,628	\$613,308	\$556,998	\$514,563	\$364,842	\$404,592	\$505,771	\$624,247	\$616,798	\$542,465	\$570,021	\$448,391	\$622,632
13	East, South, Quincy Columbia Basin Irrigation Dist	\$875,747	\$0	\$0	\$0	\$95,837	\$158,391	\$176,738	\$172,637	\$182,005	\$52,667	\$37,472	\$0	\$0
14	Rathdrum Power, LLC (Lancaster PPA)	\$28,940,609	\$2,591,265	\$2,669,858	\$2,580,604	\$2,171,062	\$2,153,837	\$2,386,042	\$2,490,014	\$2,546,830	\$2,519,982	\$2,154,420	\$2,286,528	\$2,390,167
15	Palouse Wind	\$22,042,388	\$1,909,342	\$1,905,419	\$1,925,508	\$2,267,563	\$2,248,489	\$1,729,961	\$1,134,661	\$1,243,494	\$1,475,364	\$1,933,895	\$2,278,656	\$1,990,036
16	Rattlesnake Flat, LLC	\$12,552,814	\$748,437	\$1,026,933	\$1,138,070	\$1,337,067	\$1,425,625	\$1,100,347	\$799,827	\$982,285	\$903,041	\$1,084,312	\$1,130,035	\$866,835
17	WPM Ancillary Services	\$1,162,363	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$82,779	\$87,478	\$92,672
18	Non-Mon. Accruals	\$246,437	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$161,722	\$21,586	\$58,508
19	Total 555 Purchased Power	\$233,169,193	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$18,139,419	\$16,150,805	\$15,043,355

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

555 PURCHASED POWER													
555000	\$215,086,593	\$48,020,819	\$15,060,873	\$14,440,142	\$13,968,824	\$14,264,289	\$14,251,678	\$16,498,126	\$15,523,043	\$16,550,978	\$16,494,723	\$15,368,826	\$14,644,272
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555200	\$2,561,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,380,536	\$0	\$0	\$181,309	\$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	\$246,437	(\$141,984)	\$115,991	\$2,985	(\$15,173)	\$14,664	(\$5,743)	\$12,500	\$16,897	\$4,484	\$161,722	\$21,586	\$58,508
555700	\$4,537,635	\$2,685,047	\$64,300	\$44,800	\$36,493	\$13,790	\$237,618	\$330,236	\$283,625	\$362,448	\$251,717	\$177,080	\$50,481
555710	\$1,162,363	\$214,330	\$26,059	\$99,612	\$85,625	\$84,711	\$83,006	\$110,083	\$105,722	\$90,286	\$82,779	\$87,478	\$92,672
555740	\$9,669,124	\$3,819,340	\$381,186	\$1,136,591	\$428,001	\$445,030	\$51,755	\$568,191	\$697,275	\$464,581	\$1,155,831	\$319,548	\$201,795
	(\$94,804)	(\$3,528)	(\$5,570)	(\$8,809)	(\$9,661)	(\$11,548)	(\$10,723)	(\$9,665)	(\$9,887)	(\$8,665)	(\$7,353)	(\$5,022)	(\$4,373)
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$233,169,193	\$54,594,024	\$15,642,839	\$15,715,321	\$14,494,109	\$14,810,936	\$14,607,591	\$17,509,471	\$18,997,211	\$17,464,112	\$18,139,419	\$16,150,805	\$15,043,355
	Check	(\$0.70)	(\$1.15)	\$0.12	\$0.15	\$0.37	(\$0.29)	\$0.44	(\$0.55)	(\$0.72)	(\$0.86)	(\$0.03)	(\$0.23)

447 SALES FOR RESALE														
20	Short-Term Sales	(\$185,273,948)	(\$24,625,315)	(\$23,938,296)	(\$23,259,656)	(\$12,977,271)	(\$9,630,866)	(\$13,284,165)	(\$12,690,647)	(\$9,765,233)	(\$18,104,010)	(\$13,418,780)	(\$11,931,599)	(\$11,648,110)
21	Nichols Pumping Index Sale	(\$2,780,258)	(\$998,949)	(\$196,469)	(\$160,644)	(\$95,093)	(\$71,019)	(\$71,388)	(\$265,164)	(\$181,090)	(\$203,336)	(\$211,355)	(\$149,025)	(\$176,726)
22	Sovereign Power/Kaiser Load Following	(\$89,205)	(\$13,126)	(\$12,139)	(\$13,115)	(\$12,813)	(\$13,209)	(\$12,462)	(\$12,341)	\$0	\$0	\$0	\$0	\$0
23	Pend Oreille DES	(\$495,806)	(\$49,403)	(\$48,470)	(\$50,416)	(\$47,068)	(\$49,178)	(\$47,543)	(\$32,392)	(\$26,049)	(\$23,966)	(\$38,188)	(\$39,982)	(\$43,123)
24	Merchant Ancillary Services	(\$40,937,992)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	(\$2,790,070)	(\$2,396,725)	(\$2,720,223)
25	Total 447 Sales for Resale	(\$229,577,209)	(\$33,943,259)	(\$26,569,719)	(\$26,892,327)	(\$16,036,987)	(\$12,103,135)	(\$17,187,526)	(\$16,273,979)	(\$13,264,153)	(\$21,742,218)	(\$16,458,393)	(\$14,517,331)	(\$14,588,182)

447 SALES FOR RESALE													
447000	(\$123,814,793)	(\$24,238,221)	(\$18,024,859)	(\$16,399,958)	(\$8,420,965)	(\$5,414,026)	(\$8,857,965)	(\$8,718,336)	(\$4,927,661)	(\$13,075,935)	(\$7,247,571)	(\$3,532,776)	(\$4,956,520)
Solar Select Generation Priced at Powerdex	\$1,583,799	\$248,812	\$66,798	\$118,681	\$112,527	\$106,128	\$136,024	\$261,875	\$186,087	\$164,523	\$141,313	\$25,483	\$15,548
447100	(\$25,188,640)	\$9,312,840	(\$3,384,888)	(\$4,368,263)	(\$2,355,184)	(\$2,010,208)	(\$3,183,520)	(\$1,399,164)	(\$2,332,812)	(\$2,875,080)	(\$3,247,726)	(\$5,670,411)	(\$3,674,224)
447150	(\$31,224,615)	(\$9,696,911)	(\$2,705,073)	(\$2,294,768)	(\$1,777,568)	(\$1,635,892)	(\$725,250)	(\$2,111,168)	(\$1,905,733)	(\$1,839,795)	(\$2,483,329)	(\$1,856,468)	(\$2,192,660)
447700	(\$3,041,536)	(\$605,137)	(\$123,200)	(\$149,500)	(\$31,313)	(\$15,809)	(\$268,454)	(\$393,084)	(\$302,741)	(\$396,382)	(\$368,736)	(\$298,530)	(\$88,650)
447710	(\$1,162,363)	(\$214,330)	(\$26,059)	(\$99,612)	(\$85,625)	(\$84,711)	(\$83,006)	(\$110,083)	(\$105,722)	(\$90,286)	(\$82,779)	(\$87,478)	(\$92,672)
447720	(\$40,937,992)	(\$8,256,466)	(\$2,374,345)	(\$3,408,496)	(\$2,904,714)	(\$2,338,863)	(\$3,771,968)	(\$3,273,435)	(\$3,291,781)	(\$3,410,906)	(\$2,790,070)	(\$2,396,725)	(\$2,720,223)
447740	(\$5,791,069)	(\$493,846)	\$1,907	(\$290,411)	(\$574,145)	(\$709,754)	(\$433,387)	(\$530,584)	(\$583,790)	(\$218,357)	(\$379,495)	(\$700,426)	(\$878,781)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$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)
	Check	(\$0.37)	\$0.41	\$0.70	\$0.26	\$0.93	\$0.12	(\$0.93)	\$0.65	(\$0.40)	(\$0.46)	(\$0.34)	(\$0.71)

501 FUEL-DOLLARS														
26	Kettle Falls Wood-501110	\$9,560,527	\$1,116,200	\$1,058,507	\$1,137,831	\$671,075	\$19,515	\$154,186	\$678,858	\$939,386	\$918,402	\$854,818	\$1,033,184	\$978,565
27	Kettle Falls Gas-501120	\$15,252	\$2,321	(\$200)	\$996	(\$2,671)	(\$413)	\$2,592	\$1,252	\$551	\$1,165	\$893	\$4,552	\$4,214
28	Colstrip Coal-501140	\$30,219,561	\$3,269,730	\$3,039,248	\$2,645,888	\$2,320,700	\$685,720	\$883,755	\$2,614,578	\$2,992,711	\$3,275,645	\$3,157,664	\$2,639,412	\$2,694,510
29	Colstrip Oil-501160	\$449,604	\$31,213	\$25,490	\$32,417	\$68,175	\$28,633	\$74,145	\$58,781	\$40,781	\$16,051	\$480	\$47,827	\$25,611
30	Total 501 Fuel Expense	\$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

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	
501 FUEL-TONS														
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
501 FUEL-COST PER TON														
33	Kettle Falls	wood	\$19.65	\$19.07	\$18.49	\$18.23		\$19.77	\$20.47	\$20.95	\$20.85	\$21.05	\$20.91	\$20.06
34	Colstrip	coal	\$34.87	\$36.04	\$35.28	\$34.92	\$42.74	\$35.72	\$37.00	\$35.30	\$35.83	\$36.47	\$35.37	\$27.60
547 FUEL														
35	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	Total 547 Fuel Expense	\$111,227,169	\$21,574,355	\$12,617,001	\$13,274,499	\$4,996,584	\$2,934,591	\$4,030,212	\$7,487,846	\$7,787,680	\$7,985,983	\$6,729,712	\$9,740,078	\$12,068,628
42	TOTAL NET EXPENSE	\$155,064,097	\$46,644,584	\$5,813,166	\$5,914,625	\$6,510,985	\$6,375,847	\$2,564,955	\$12,076,807	\$17,494,167	\$7,919,140	\$12,424,593	\$15,098,527	\$16,226,701
202401 202402 202403 202404 202405 202406 202407 202408 202409 202410 202411 202412														
456 TRANSMISSION REVENUE														
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	Total 456 Transmission Revenue	(\$39,593,578)	(\$3,351,823)	(\$3,348,796)	(\$3,334,875)	(\$3,559,550)	(\$3,409,773)	(\$3,029,936)	(\$3,562,719)	(\$3,168,652)	(\$2,950,571)	(\$3,157,406)	(\$3,361,509)	(\$3,357,968)
565 TRANSMISSION EXPENSE														
53	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	Total 565 Transmission Expense	\$22,557,222	\$1,782,206	\$1,735,976	\$1,687,036	\$1,659,166	\$1,611,410	\$1,578,466	\$1,676,118	\$1,848,334	\$1,780,711	\$2,773,036	\$2,197,137	\$2,227,626
557 Broker & Related Fees														
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	\$0	\$125,750	\$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	Total 557 ED AN Broker & Related Fees	\$732,902	\$16,942	\$56,829	\$61,350	\$13,071	\$43,522	\$75,715	\$52,443	\$58,917	\$29,942	\$234,558	\$56,782	\$32,831
Other Purchases and Sales														
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	Other Purchases and Sales Subtotal	\$5,036,646	\$404,547	\$1,851,438	\$228,312	\$151,709	\$406,104	\$329,743	(\$113,802)	\$145,110	(\$96,900)	(\$65,969)	\$1,107,432	\$688,922
76	Misc. Power Exp. Actual - 557160 ED AN	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0	\$0
77	Misc. Power Exp. Subtotal	\$2,687,587	\$2,616,750	\$0	\$0	\$0	\$0	\$0	\$27,189	\$0	\$43,648	\$0	\$0	\$0
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	CCA Emission Expense	\$1,022,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053,824	(\$30,858)

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

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

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

Retail Sales - MWh	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Total Billed Sales	579,869	535,835	488,413	458,399	409,123	412,926	483,283	529,715	506,267	443,270	463,279	567,784 ✓	5,878,163
Deduct Prior Month Unbilled	(257,615)	(260,999)	(227,025)	(220,003)	(183,949)	(194,363)	(202,286)	(243,552)	(224,489)	(196,169)	(212,849)	(254,504) ✓	(2,677,803)
Add Current Month Unbilled	260,999	227,025	220,003	183,949	194,363	202,286	243,552	224,489	196,169	212,849	254,504	260,133 ✓	2,680,321
Total Retail Sales	583,253	501,861	481,391	422,345	419,537	420,849	524,549	510,652	477,947	459,950	504,934	573,413 ✓	5,880,681
Test Year Retail Sales	525,841	468,209	497,280	424,008	430,810	426,095	482,343	496,837	422,137	448,917	469,061	544,515	5,636,053
Difference from Test Year	57,412	33,652	(15,889)	(1,663)	(11,273)	(5,246)	42,206	13,815	55,810	11,033	35,873	28,898 ✓	244,628
Production Rate - \$/MWh	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	
Total Revenue Credit - \$	\$719,372	\$421,660	(\$199,089)	(\$20,837)	(\$141,251)	(\$65,732)	\$528,841	\$173,102	\$699,299	\$138,243	\$449,489	\$362,092 ✓	\$3,065,189

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>
Expenses												
=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
Revenue												
=Mwh X Customer Sales Amt (\$52.71)	48,967.59	81,067.98	208,942.44	238,091.07	304,294.83	281,471.40	271,983.60	262,812.06	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	-	-	-	-	-	-	-	-	-	-	-	-

Project Costs:												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	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

Revenue													
Customer Sales	\$48,968	\$81,068	\$208,942	\$238,091	\$304,295	\$281,471	\$271,984	\$262,812	\$214,108	\$161,820	52,077.48	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	42,113.84

Expense													
PPA Purchase	\$39,901	\$66,057	\$170,254	\$194,005	\$247,950	\$229,353	\$221,622	\$214,149	\$174,463	\$131,857	\$42,435	\$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	\$52,952
Net Margin	\$582,149	\$215,682	\$20,354	\$23,658	\$6,622	-\$24,987	\$13,898	\$144,189	\$71,355	\$67,893	\$64,683	-\$10,360	R-03 -\$10,838 ✓

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
Overall - Total								0	0	1,739,932 ✓	0	0	18,080,801

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Run Date: Jan 8, 2025

For Internal Use Only

Conversion Factor 0.956069 Conversion Factor

1,663,495 ✓

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
		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



Revenue By Revenue Class

Data Source: Financial Reporting

Electric ✓

Data Updated Daily

State Code: WA ✓

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

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Run Date: Jan 7, 2025

For Internal Use Only

[Total Billed Sales - Input tab, deferral calc workbook](#)



Power Transaction Register

Profit Center: POWER
 Contract Month: 202412 ✓
 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	1,070.000	504.000	\$42.950	21,646.80
POWER Total:								1,070.000	504.000	Used on WA Monthly tab line 39 as well as the Solar Select tab of 2024 WA ID Actual Deferrals Workbook.	21,646.80
STRA Total:								1,070.000	504.000		21,646.80 ✓
NON-INTERCOMPANY TOTAL:								1,070.000	504.000		21,646.80
TOTAL PURCHASES:								1,070.000	504.000		21,646.80

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

MONTH OF 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: 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
Totals:						264,598.49	264,598.49	

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
Total		(320,131.00)	(303,924.06)	(332,422.11)	(1,798,721.93)	(1,125,741.09)	(862,089.40)	(839,067.18)	(764,165.17)	(203,966.35)	(335,349.04)	(323,388.52)	(345,232.59)	(7,554,198.44)

Washington State Share														
Voluntary REC Revenue	65.54%	(217,398.80)	(204,184.63)	(218,832.82)	(1,179,719.51)	(740,345.08)	(566,053.25)	(558,656.41)	(502,407.36)	(134,547.07)	(220,336.30)	(212,644.53)	(226,777.58)	(4,981,903.33)
Voluntary REC Broker Fee Expense	65.54%	7,584.94	4,992.80	963.37	837.16	2,534.37	1,039.86	8,731.78	1,573.50	867.52	548.54	695.69	512.14	30,881.67
Total Surcharge (+) or Rebate (-)		(209,813.86)	(199,191.83)	(217,869.45)	(1,178,882.35)	(737,810.71)	(565,013.39)	(549,924.63)	(500,833.85)	(133,679.55)	(219,787.76)	(211,948.84)	(226,265.44)	(4,951,021.66)

Accounting Entries														
186323.ED.WA (202307 thru 202406)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	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)
			WA - Total				0	0	(22,642.94)	0	0	(706,281.41)
			ED - Total				0	0	(22,642.94)	0	0	(706,281.41)
			202412 - Total				0	0	(22,642.94)	0	0	(706,281.41)
			Overall - Total				0	0	(22,642.94) ✓	0	0	(706,281.41)

Page 2 of 4

Run Date: Jan 6, 2025

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