

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-24_____

EXH. KJS-2

KAYLENE J. SCHULTZ

REPRESENTING AVISTA CORPORATION

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

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202312 ✓

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 01/05/2024 1:56 PM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 01/05/2024 1:59 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	3,393,227.00 ✓	0.00	Current Year ERM (2023)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00 ✓	3,393,227.00	Current Year ERM Deferral Expense (2023)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	46,427.00 ✓	0.00	Current Year ERM Interest Accrual (2023)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00 ✓	46,427.00	Current Year ERM Interest Inc (2023)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00 ✓	1,513,665.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	1,513,665.00 ✓	0.00	Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00 ✓	85,526.00	Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	85,526.00 ✓	0.00	Interest Income
90	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	0.00 ✓	891.00	Solar Select Deferral
100	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	891.00 ✓	0.00	Reg Asset ERM Solar Select
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	11,942.00 ✓	0.00	Interest Expense on Pending Balance Solar Select
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00 ✓	11,942.00	Interest Expense on Pending Balance Solar Select
Totals:						5,051,678.00	5,051,678.00	

Explanation:

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

Avista Corporation Journal Entry

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

Last Saved by: Jennifer Hossack
Submitted by: Jennifer Hossack
Approved by:
Effective Date: 202312
Last Update: 01/05/2024 1:56 PM
Approval Requested: 01/05/2024 1:59 PM

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>01/05/24</u> Date
<u>Amy Parsons</u> Reviewed by	<u>1/5/24</u> Date
<u>Approved for Entry</u> Corporate Accounting use Only	<u> </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%

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		1,609,554		38,088		12,229,959	12,386,143	12,386,143	0.00	
12/31/2023	12,229,959		R-01 3,393,227	✓	46,427	✓	15,623,186	15,825,797	12,386,143	(3,439,654.00)	

Entry	Debit	Credit	
557280 ED WA		3,393,227 ✓	Deferred Power Supply Expense
186280 ED WA	3,393,227 ✓		Regulatory Asset ERM Deferred Current Year
419600 ED WA		46,427 ✓	Interest Inc Energy Deferrals
186280 ED WA	46,427 ✓	-	Regulatory Asset ERM Deferred Current Year

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

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Interest will be accrued monthly and compounded semi-annually.

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

Account 182352

Use new FIT rate from Kaylene

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(767,326)		
1/31/2023	(767,326)				(2,420)		(767,326)	(769,746)	(769,746)	0.00	
2/28/2023	(767,326)				(2,420)		(767,326)	(772,166)	(772,166)	0.00	
3/31/2023	(767,326)	0			(2,420)		(767,326)	(774,586)	(774,586)	0.00	
4/30/2023	(767,326)				(2,420)		(767,326)	(777,006)	(777,006)	0.00	
5/31/2023	(767,326)				(2,420)		(767,326)	(779,426)	(779,426)	0.00	
6/30/2023	(767,326)				(2,420)		(767,326)	(781,846)	(781,846)	0.00	
7/31/2023	(781,846)	33,248,998	(604,782)		107,228		31,862,370	31,969,598	31,969,598	0.00	
8/31/2023	31,862,370		(1,527,945)		103,673		30,334,425	30,545,326	30,545,326	0.00	
9/30/2023	30,334,425		(1,374,334)		98,835		28,960,091	29,269,827	29,269,827	0.00	
10/31/2023	28,960,091		(1,202,266)		94,540		27,757,825	28,162,101	28,162,101	0.00	
11/30/2023	27,757,825		(1,345,959)		90,293		26,411,866	26,906,435	26,906,435	0.00	
12/31/2023	26,411,866		(1,513,665)	✓	85,526	✓	24,898,201	25,478,296	26,906,435	1,428,139.00	

R-02

Entry:		Debit	Credit
182352 ED WA			1,513,665 ✓ WA ERM Deferral-Approved for Rebate
557290 ED WA	1,513,665 ✓		WA ERM Amortization
419600 ED WA		85,526 ✓	Interest Income Energy Deferrals
182352 ED WA	85,526 ✓		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	0.31534%
Jul-Dec Interest Rate	0.33337%

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(2,306,640)		
1/1/2023	(2,306,640)						(2,306,640)	(2,306,640)	(2,306,640)		
2/28/2023	(2,415,580)	0	(90,957)		(7,761)		(2,506,537)	(2,521,744)	(2,521,744)		0.00
3/31/2023	(2,506,537)		(121,930)		(8,096)		(2,628,467)	(2,651,770)	(2,651,770)		0.00
4/30/2023	(2,628,467)		(144,710)		(8,517)		(2,773,177)	(2,804,997)	(2,804,997)		0.00
5/31/2023	(2,773,177)		40,853		(8,681)		(2,732,324)	(2,772,825)	(2,772,825)		0.00
6/30/2023	(2,732,324)		(71,909)		(8,729)		(2,804,233)	(2,853,463)	(2,853,463)		0.00
7/31/2023	(2,853,463)		(310,173)		(10,030)		(3,163,636)	(3,173,666)	(3,173,666)		0.00
8/31/2023	(3,163,636)		(205,596)		(10,889)		(3,369,232)	(3,390,151)	(3,390,151)		0.00
9/30/2023	(3,369,232)		(66,337)		(11,343)		(3,435,569)	(3,467,831)	(3,467,831)		0.00
10/31/2023	(3,435,569)		(130,760)		(11,671)		(3,566,329)	(3,610,262)	(3,610,262)		0.00
11/30/2023	(3,566,329)		(31,827)		(11,942)		(3,598,156)	(3,654,031)	(3,654,031)		0.00
12/31/2023	(3,598,156)		R-03 891	✓	(11,994)	✓	(3,597,265)	(3,665,134)	(3,654,031)	11,103.00	

Entry:	Debit	Credit
557175 ED WA		891 ✓Solar Select Deferral
186295 ED WA	891 ✓	0 Reg Asset ERM Solar Select
431600 ED WA	11,942 ✓	Interest Expense on Pending Balance
186295 ED WA		11,942 ✓Interest Expense on Pending Balance

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line
No.

WASHINGTON ACTUALS	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
1 555 Purchased Power	\$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 Adjusted Actual Net Expense	\$99,491,220	(\$1,056,977)	\$19,897,825	\$15,185,883	\$12,466,439	(\$11,649,139)	\$508,344	\$4,917,283	\$17,852,875	\$615,541	\$10,790,012	\$14,697,260	\$15,265,874 ✓
AUTHORIZED NET EXPENSE-SYSTEM	YTD	Jan/23	Feb/23	Mar/23	Apr/23	May/23	Jun/23	Jul/23	Aug/23	Sep/23	Oct/23	Nov/23	Dec/23
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	(\$8,351,154)	(\$16,446,542)	\$3,073,651	\$2,160,014	\$5,113,062	(\$15,752,575)	(\$3,688,609)	\$7,096,222	\$9,901,140	(\$4,749,219)	\$117,203	\$1,695,808	\$3,128,691 ✓
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 Net Power Cost (+) Surcharge (-) Rebate	\$23,912,419	\$5,752,201	\$7,134,786	\$2,977,059	\$4,770,769	(\$9,202,213)	(\$2,342,140)	\$4,390,174	\$6,830,876	(\$2,453,679)	\$495,940	\$1,788,394	\$3,770,252 ✓
28 Cumulative Balance		\$5,752,201	\$12,886,987	\$15,864,046	\$20,634,815	\$11,432,602	\$9,090,462	\$13,480,636	\$20,311,512	\$17,857,833	\$18,353,773	\$20,142,167	\$23,912,419 ✓
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
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	(\$3,587,341)	(\$6,147,789)	\$2,208,311	(\$446,346)	(\$1,609,554)	(\$3,393,227) R-01 ✓
Company Band Gross Margin Impact, Cumulative		\$4,876,100	\$7,288,699	\$7,586,405	\$8,063,481	\$7,143,260	\$6,545,231	\$7,348,064	\$8,031,151	\$7,785,783	\$7,835,377	\$8,014,217	\$8,391,242

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
555 PURCHASED POWER														
1	Short-Term Purchases	\$79,404,310	\$11,933,843	\$2,481,828	\$2,277,338	\$7,980,524	\$4,042,737	\$3,474,854	\$7,032,061	\$17,903,349	\$4,196,213	\$6,160,086	\$8,832,215	\$3,089,262
2	Chelan County PUD (Rocky Reach Slice)	\$15,466,877	\$1,288,900	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907
3	Douglas County PUD (Wells Settlement)	\$1,262,114	\$133,661	\$123,867	\$72,300	\$45,586	\$102,464	\$73,008	\$189,712	\$206,049	\$50,130	\$56,277	\$93,649	\$115,411
4	Douglas County PUD (Wells)	\$2,365,296	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108
5	Grant County PUD (Priest Rapids/Wanapum)	\$34,065,843	\$2,811,500	\$2,827,408	\$2,827,408	\$2,980,263	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	Inland Power & Light - Deer Lake	\$10,564	\$1,348	\$1,091	\$1,188	\$984	\$833	\$535	\$652	\$854	\$732	\$715	\$728	\$904
8	Small Power	\$1,008,387	\$95,242	\$84,706	\$71,075	\$136,922	\$136,094	\$127,995	\$88,065	\$38,299	\$39,439	\$41,518	\$52,092	\$96,940
9	Stimson Lumber	\$313,558	\$0	\$59,430	\$78,717	\$24,663	\$15,448	\$75,530	\$8,770	\$0	\$51,000	(\$312)	(\$238)	\$550
10	City of Spokane-Upriver	\$1,938,259	\$296,367	\$176,406	\$180,226	\$350,571	\$286,502	\$144,950	\$6,150	\$0	\$1,552	\$22,130	\$169,221	\$304,184
11	City of Spokane - Waste-to-Energy	\$5,886,486	\$482,203	\$502,631	\$461,189	\$455,747	\$373,289	\$395,651	\$596,651	\$551,965	\$504,316	\$507,993	\$413,310	\$641,541
12	East, South, Quincy Columbia Basin Irrigation Dist	\$975,039	\$0	\$0	\$8,030	\$61,604	\$179,846	\$210,885	\$165,773	\$151,527	\$127,395	\$69,979	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$30,466,405	\$2,531,637	\$2,621,354	\$2,624,851	\$2,417,339	\$2,365,539	\$2,524,682	\$2,525,505	\$2,580,443	\$2,574,960	\$2,558,128	\$2,540,079	\$2,601,888
14	Palouse Wind	\$19,574,600	\$2,022,134	\$2,729,811	\$2,104,976	\$1,832,022	\$1,333,641	\$1,038,449	\$1,127,597	\$1,165,832	\$1,436,729	\$1,143,927	\$1,666,204	\$1,973,278
15	Rattlesnake Flat, LLC	\$10,349,388	\$790,567	\$1,209,483	\$1,121,760	\$1,023,866	\$861,920	\$760,313	\$755,739	\$841,799	\$864,342	\$677,685	\$758,705	\$683,209
16	WPM Ancillary Services	\$1,173,596	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$75,428	\$89,666	\$100,479	\$94,791
17	Non-Mon. Accruals	\$94,327	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$19,653	\$71,323	(\$99,304)	\$22,015
18	Total 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

(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	\$168,144,518	\$15,320,265	\$14,235,417	\$11,857,869	\$16,900,794	\$11,887,897	\$12,223,867	\$13,140,732	\$18,948,377	\$11,775,424	\$13,938,108	\$15,742,792	\$12,172,976
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$7,132,090	\$0	\$0	\$8	(\$353,116)	\$436,868	\$76	\$693,500	\$5,313,708	\$1,041,100	\$0	\$0	(\$54)
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	\$94,327	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$19,653	\$71,323	(\$99,304)	\$22,015
555700	\$2,637,549	\$279,955	\$188,000	\$0	\$431,404	\$617,638	\$169,700	\$43,552	\$862,198	\$1,137	\$880	\$38,941	\$4,144
555710	\$1,173,596	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$75,428	\$89,666	\$100,479	\$94,791
555740	\$25,255,223	\$6,988,712	(\$113,855)	\$1,463,726	\$1,824,386	\$1,079,711	\$756,321	\$2,941,539	\$2,636,356	\$1,349,419	\$1,618,448	\$3,062,636	\$1,647,824
	(\$82,254)	(\$4,422)	(\$5,532)	(\$6,530)	(\$7,362)	(\$10,378)	(\$9,689)	(\$9,225)	(\$7,099)	(\$6,849)	(\$5,887)	(\$4,981)	(\$4,300)
WNP3 Mid Point	\$0												
	\$204,355,049	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$14,255,312	\$15,712,538	\$18,840,563	\$13,937,396

447 SALES FOR RESALE

19	Short-Term Sales	(\$213,730,033)	(\$20,659,644)	(\$5,394,732)	(\$15,482,653)	(\$10,964,236)	(\$26,312,222)	(\$18,447,539)	(\$24,411,991)	(\$22,594,210)	(\$22,678,602)	(\$15,572,105)	(\$16,460,191)	(\$14,751,908)
20	Nichols Pumping Index Sale	(\$3,120,363)	(\$491,201)	(\$253,688)	(\$288,365)	(\$309,153)	(\$41,847)	(\$121,685)	(\$275,996)	(\$328,888)	(\$171,837)	(\$301,146)	(\$301,265)	(\$235,292)
21	Sovereign Power/Kaiser Load Following	(\$147,712)	(\$12,334)	(\$10,630)	(\$12,721)	(\$12,337)	(\$12,730)	(\$12,458)	(\$12,222)	(\$12,454)	(\$12,071)	(\$12,431)	(\$12,980)	
22	Pend Oreille DES	(\$511,005)	(\$50,587)	(\$46,841)	(\$54,553)	(\$50,358)	(\$52,774)	(\$49,559)	(\$29,294)	(\$20,639)	(\$23,047)	(\$46,999)	(\$43,485)	(\$42,869)
23	Merchant Ancillary Services	(\$34,019,013)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)		(\$3,018,032)	(\$2,959,177)	(\$4,428,282)	(\$3,086,641)
24	Total 447 Sales 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)

447 SALES FOR RESALE

447000	(\$133,738,469)	(\$6,870,502)	(\$266,389)	(\$11,963,968)	(\$22,918,256)	(\$7,105,563)	(\$15,622,329)	(\$14,106,984)	(\$10,755,134)	(\$11,696,220)	(\$12,758,831)	(\$10,906,940)	(\$8,767,353)
Solar Select Generation Priced at Powerdex	\$2,129,875	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041	\$192,799	\$71,914	\$26,288
447100	(\$26,449,001)	(\$4,723,898)	\$0	\$1,652,531	\$17,345,460	(\$16,737,416)	(\$1,022,720)	(\$5,556,772)	(\$4,644,840)	(\$8,925,700)	\$454,944	(\$1,436,150)	(\$2,854,440)
447150	(\$40,179,762)	(\$7,936,959)	(\$3,752,502)	(\$4,089,628)	(\$3,379,693)	(\$776,704)	(\$1,569,010)	(\$3,169,666)	(\$3,396,463)	(\$2,147,866)	(\$3,553,349)	(\$3,338,270)	(\$3,069,652)
447700	(\$3,191,636)	(\$260,139)	(\$184,000)	\$0	(\$466,059)	(\$917,675)	(\$181,412)	(\$50,500)	(\$1,084,199)	(\$1,221)	(\$880)	(\$44,711)	(\$840)
447710	(\$1,173,596)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	(\$75,428)	(\$89,666)	(\$100,479)	(\$94,791)
447720	(\$35,503,865)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)	(\$1,484,852)	(\$3,018,032)	(\$2,959,177)	(\$4,428,282)	(\$3,086,641)
447740	(\$13,421,672)	(\$1,449,798)	(\$1,525,010)	(\$1,531,088)	(\$2,057,570)	(\$872,189)	(\$329,278)	(\$2,182,265)	(\$1,775,703)	(\$176,163)	(\$177,611)	(\$1,062,736)	(\$282,261)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$251,528,126)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$25,903,589)	(\$18,891,771)	(\$21,245,654)	(\$18,129,690)

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$10,172,370	\$1,014,168	\$855,039	\$925,462	\$294,192	(\$2,373)	\$693,616	\$1,034,870	\$995,849	\$1,208,465	\$929,368	\$1,098,990	\$1,124,724
26	Kettle Falls Gas-501120	\$7,726	(\$90,661)	\$83,285	\$820	\$2,674	\$1,708	\$24	\$74	\$1,269	\$601	\$2,840	\$3,065	\$2,027
27	Colstrip Coal-501140	\$33,321,613	\$2,745,132	\$3,112,349	\$3,370,011	\$2,815,602	\$1,771,591	\$2,251,615	\$3,526,091	\$3,190,640	\$3,052,186	\$2,043,885	\$2,606,355	\$2,836,156
28	Colstrip Oil-501160	\$382,865	\$44,661	\$33,217	\$0	\$2,657	\$69,000	\$22,384	\$76,496	\$8,110	\$1,890	\$52,802	\$54,746	\$16,902
29	Total 501 Fuel Expense	\$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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
501 FUEL-TONS														
30	Kettle Falls	519,633	53,868	47,172	52,066	19,518	-	39,099	56,556	51,523	53,226	42,633	50,285	53,687
31	Colstrip	1,026,440	81,076	91,567	100,297	81,559	49,364	65,403	102,294	91,175	87,703	77,635	96,091	102,276
501 FUEL-COST PER TON														
32	Kettle Falls	wood	\$18.83	\$18.13	\$17.77	\$15.07		\$17.74	\$18.30	\$19.33	\$22.70	\$21.80	\$21.86	\$20.95
33	Colstrip	coal	\$33.86	\$33.99	\$33.60	\$34.52	\$35.89	\$34.43	\$34.47	\$34.99	\$34.80	\$26.33	\$27.12	\$27.73
547 FUEL														
34	NE CT Gas/Oil-547213	(\$4,254)	(\$11,718)	\$3,889	(\$275)	(\$909)	\$536	(\$10)	(\$38)	(\$13)	\$51	\$1,021	\$3,104	\$108
35	Boulder Park-547216	\$1,982,207	\$92,744	\$111,543	\$321,367	\$289,384	\$40,707	\$49,674	\$183,190	\$91,203	\$100,364	\$354,649	\$224,808	\$122,574
36	Kettle Falls CT-547211	\$986,744	\$58,230	(\$10,376)	\$60,104	\$106,073	\$14,101	\$13,317	\$124,988	\$69,703	\$88,757	\$178,720	\$142,110	\$141,017
37	Coyote Springs2-547610	\$46,437,759	(\$2,611,318)	\$5,659,711	\$6,482,080	\$3,764,418	\$861,651	\$3,432,247	\$4,080,780	\$4,169,615	\$3,632,071	\$4,558,876	\$5,864,254	\$6,543,374
38	Lancaster-547312	\$38,186,276	(\$2,586,075)	\$5,647,031	\$5,433,258	\$2,079,130	\$1,839,575	\$2,664,453	\$3,006,475	\$3,425,135	\$2,908,152	\$3,704,005	\$4,543,341	\$5,521,796
39	Rathdrum CT-547310	\$28,638,413	(\$406,032)	\$974,358	\$4,341,767	\$2,248,855	\$63,052	\$1,471,161	\$3,002,865	\$2,096,852	\$2,266,706	\$3,727,181	\$4,060,868	\$4,790,781
40	Total 547 Fuel Expense	\$116,227,145	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,860	\$10,398,260	\$9,852,495	\$8,996,101	\$12,524,452	\$14,838,485	\$17,119,650
41	TOTAL NET EXPENSE	\$112,938,642	(\$197,355)	\$20,758,834	\$16,069,425	\$13,696,809	(\$10,594,244)	\$1,191,343	\$5,994,504	\$18,930,531	\$1,610,966	\$12,374,114	\$16,196,550	\$16,907,165
			202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$28,872,385)	(\$2,387,376)	(\$2,271,058)	(\$2,223,856)	(\$3,083,286)	(\$2,335,075)	(\$2,068,609)	(\$2,241,726)	(\$2,245,594)	(\$2,226,498)	(\$2,617,476)	(\$2,454,892)	(\$2,716,939)
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$1,650,000)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)
48	456130 ED AN - Ancillary Services Revenue	(\$1,173,596)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	(\$75,428)	(\$89,666)	(\$100,479)	(\$94,791)
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	(\$128,568)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)
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	(\$34,648,833)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	(\$2,736,195)	(\$2,685,497)	(\$3,090,713)	(\$2,938,942)	(\$3,195,301)
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$19,009,003	\$1,747,250	\$1,715,365	\$1,633,370	\$1,778,886	\$1,531,891	\$1,735,667	\$1,580,495	\$1,493,733	\$1,471,071	\$1,477,529	\$1,397,605	\$1,446,141
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$54,432	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536
56	Total 565 Transmission Expense	\$19,063,435	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$1,498,269	\$1,475,607	\$1,482,065	\$1,402,141	\$1,450,677
557 Broker & Related Fees														
57	557170 ED AN	\$762,434	\$17,852	\$92,581	\$106,305	\$96,579	\$100,538	\$108,589	\$71,039	\$6,638	\$18,275	\$17,769	\$28,510	\$97,759
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$1,006,263	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	(\$12,402)	\$148,884	\$191,878	\$2,400	\$5,019	\$1,466
60	557167 ED AN	\$319,000	\$0	\$0	\$0	\$319,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	557018 ED AN	\$50,279	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$4,836	\$4,748	\$4,312	\$4,377	\$3,982	\$4,108
62	Total 557 ED AN Broker & Related 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
Other Purchases and Sales														
63	Econ Dispatch-557010	(\$23,206,365)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$936,830	\$861,730	(\$811,929)	(\$6,600)	\$1,861,418	\$371,400	\$3,274,460
64	Econ Dispatch-557150	\$16,124,681	\$24,469,018	\$1,400,792	(\$3,101,398)	\$2,091,955	\$3,251,055	(\$1,354,306)	\$2,379,491	\$869,266	(\$2,184,370)	(\$3,720,504)	\$1,473,992	(\$4,691,328)
65	Gas Bookouts-557700	\$5,779,838	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$84,374	\$731,428	\$1,717,393	\$0	\$128,156	\$985,494	\$812,460
66	Gas Bookouts-557711	(\$5,779,838)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	(\$84,374)	(\$731,428)	(\$1,717,393)	\$0	(\$128,156)	(\$985,494)	(\$812,460)
67	Intraco Thermal Gas-557730	\$33,414,815	\$3,486,891	\$440,772	\$2,439,435	\$1,501,289	\$2,157,756	\$2,316,818	\$4,322,939	\$4,084,383	\$4,098,507	\$3,377,394	\$2,673,586	\$2,515,045
68	Fuel DispatchFin -456010	\$57,178,427	\$34,644,709	\$8,018,745	\$2,851,031	\$2,811,275	\$813,905	\$383,775	\$899,930	\$2,197,280	\$1,064,400	\$201,268	\$1,361,363	\$2,130,746
69	Fuel Dispatch-456015	(\$30,237,834)	(\$6,965,680)	(\$2,359,199)	(\$478,369)	(\$773,270)	(\$3,928,252)	(\$1,239,417)	(\$2,935,457)	(\$5,254,353)	(\$1,920,742)	(\$502,587)	(\$3,207,511)	(\$672,997)
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$305,590)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	(\$5,171)	(\$18,717)	(\$25,067)	(\$28,607)	(\$31,520)	(\$37,536)	(\$13,941)
71	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Intraco Thermal Gas-557730	(\$6,488,484)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	(\$520,043)	(\$540,895)	(\$498,857)	(\$131,898)	(\$867,053)	(\$998,167)	(\$194,993)
73	Fuel Bookouts-456711	\$3,028,079	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$37,663	\$716,380	\$1,005,515	\$0	\$14,375	\$574,905	\$27,500
74	Fuel Bookouts-456720	(\$3,028,079)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	(\$37,663)	(\$716,380)	(\$1,005,515)	\$0	(\$14,375)	(\$574,905)	(\$27,500)
75	Other Purchases and Sales Subtotal	\$46,479,650	\$26,959,265	\$6,410,032	\$2,658,827	\$2,206,013	\$1,763,040	\$518,486	\$210,039	\$560,723	\$890,690	\$318,416	\$1,637,127	\$2,346,992
76	Misc. Power Exp. Actual-557160 ED AN	\$328,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248,212	\$0	\$80,650	\$0	\$0
77	Misc. Power Exp. Subtotal	\$328,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248,212	\$0	\$80,650	\$0	\$0

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$1,618	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$108	\$171	\$56	\$26
80 Wind REC Subtotal	\$1,618	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$108	\$171	\$56	\$26
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$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
86 Adjusted Actual Net Expense	\$146,301,350	\$25,902,382	\$26,307,940	\$17,844,862	\$14,672,658	(\$9,886,049)	\$1,026,951	\$5,127,596	\$18,662,087	\$1,506,339	\$11,189,249	\$16,334,443	\$17,612,892

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

Retail Sales - MWh	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD
Total Billed Sales	654,379	430,809	574,354	432,286	439,756	433,962	481,129	519,431	465,525	408,224	458,548	516,161	✓ 5,814,564
Deduct Prior Month Unbilled	(332,886)	(295,162)	(259,208)	(196,604)	(190,424)	(184,152)	(197,396)	(230,416)	(222,881)	(173,497)	(201,623)	(243,744)	✓ (2,727,993)
Add Current Month Unbilled	295,162	259,208	196,604	190,424	184,152	197,396	230,416	222,881	173,497	201,623	243,744	257,615	✓ 2,652,722
Total Retail Sales	616,655	394,855	511,750	426,106	433,484	447,206	514,149	511,896	416,141	436,350	500,669	530,032	✓ 5,739,293
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	90,814	(73,354)	14,470	2,098	2,674	21,111	31,806	15,059	(5,996)	(12,567)	31,608	(14,483)	✓ 103,240
Production Rate - \$/MWh	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	
Total Revenue Credit - \$	\$1,137,899	(\$919,126)	\$181,309	\$26,288	\$33,505	\$264,521	\$398,529	\$188,689	(\$75,130)	(\$157,465)	\$396,048	(\$181,472)	✓ \$1,293,595

	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>
Expenses												
=Capital X11.05%/12 (Updated for 2023)	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52
=Power Supply Credit X Mwh (28.27 for 2023)	34,121.89	56,144.22	82,463.59	104,005.33	144,940.29	145,279.53	167,980.34	106,577.90	81,813.38	69,487.66	35,818.09	16,255.25
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$9,225	\$7,099	\$6,849	\$5,887	\$4,981	\$4,300
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00

Revenue												
=Mwh X Customer Sales Amt (\$52.71)	63,620.97	104,682.06	153,755.07	193,920.09	270,244.17	270,876.69	313,202.82	198,716.70	152,542.74	129,561.18	66,783.57	30,308.25
=Value of Power (Powerdex Price)	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041	\$192,799	\$71,914	\$26,288
=REC Sales (\$0) for 2023	-	-	-	-	-	-	-	-	-	-	-	-

Project Costs:												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	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	\$63,621	\$104,682	\$153,755	\$193,920	\$270,244	\$270,877	\$313,203	\$198,717	\$152,543	\$129,561	66,783.57	30,308.25	
Market Value	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$137,041	\$192,799	71,914.00	26,288.00	
Total	\$4,078,090	\$211,030	\$249,028	\$346,529	\$423,973	\$343,307	\$455,923	\$750,315	\$490,747	\$289,584	\$322,360	138,697.57	56,596.25

Expense													
PPA Purchase	\$50,827	\$83,630	\$122,835	\$154,923	\$215,898	\$216,403	\$250,218	\$158,755	\$121,866	\$103,506	\$53,353	\$24,213 ✓	
Power Supply Rate Credit	\$34,122	\$56,144	\$82,464	\$104,005	\$144,940	\$145,280	\$167,980	\$106,578	\$81,813	\$69,488	\$35,818	\$16,255	
Interconnection & Integration	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	
Integration	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$9,225	\$7,099	\$6,849	\$5,887	\$4,981	\$4,300	
Program Administration (Actual Charges) 02806591	\$0	\$46	\$51	\$254	\$225	-\$77	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$2,836,695	\$102,090	\$158,071	\$224,599	\$279,263	\$384,160	\$384,014	\$440,142	\$285,151	\$223,247	\$191,600	\$106,871	\$57,487
Net Margin	\$1,241,395	\$108,940	\$90,957	\$121,930	\$144,710	-\$40,853	\$71,909	\$310,173	\$205,596	\$66,337	\$130,760	\$31,827	-891 ✓

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
202312	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
202312	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0
202312	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	83,054	0	0	426,545
202312	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	111	0	0	576
202312	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	173	0	0	995
202312	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	1
202312	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	160,856	0	0	822,525
202312	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	661	0	0	2,927
202312	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	607	0	0	33,435
202312	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	2,249	0	0	12,878
202312	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	1,067	0	0	13,337
202312	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	24	0	0	57,968
202312	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
202312	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	1,034	0	0	6,202
202312	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	27	0	0	158
202312	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	312,211	0	0	1,740,206
202312	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	62	0	0	4,313
202312	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	2,204	0	0	32,723
202312	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,354	0	0	6,096
202312	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	7
202312	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	16	0	0	69
202312	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	3	0	0	4
202312	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	8,629	0	0	142,308
202312	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	9,363	0	0	42,057
202312	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	66,303	0	0	362,092
202312	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	21,505	0	0	85,339
202312	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	90	0	0	420
202312	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	231	0	0	1,221
202312	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	159	0	0	813
202312	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	13	0	0	27
202312	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	1
202312	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	23,528	0	0	131,037
202312	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	25	0	0	126
202312	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	544	0	0	3,260
202312	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	772,508	0	0	3,399,929
202312	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	39	0	0	229
202312	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	112,063	0	0	568,460
202312	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	5	0	0	5,469
202312	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	2,403	0	0	10,988
202312	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	93	0	0	2,192
Overall - Total								0	0	1,583,217	0	0	7,916,933

For Internal Use Only

Conversion Factor 0.956069 ✓ Conversion Factor

R-02 **1,513,664.80**

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	104,737,092	\$11,659,143
	01 RESIDENTIAL	2800	01	002	-3,477	(\$369)
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	2,983,935	\$472,628
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	022	1,198,612	\$119,330
	01 RESIDENTIAL	2800	01	032	126,728	\$23,654
	21 FIRM COMMERCIAL	2800	21	011	22,320,323	\$3,257,798
21	21 FIRM COMMERCIAL	2800	21	021	39,969,337	\$4,358,309
	21 FIRM COMMERCIAL	2800	21	025	22,720,055	\$2,283,704
	21 FIRM COMMERCIAL	2800	21	031	1,025,320	\$127,166
	31 FIRM- INDUSTRIAL	2800	31	011	187,861	\$26,536
	31 FIRM- INDUSTRIAL	2800	31	021	3,012,072	\$315,892
	31 FIRM-INDUSTRIAL	2800	31	025	25,926,967	\$1,979,988
	31 FIRM-INDUSTRIAL	2800	31	025I	33,148,626	\$1,734,057
31	31 FIRM- INDUSTRIAL	2800	31	031	261,910	\$32,105
01 - Summary					109,042,889	\$12,274,387
21 - Summary					86,035,035	\$10,026,978
31 - Summary					62,537,435	\$4,088,578
WA - Summary					257,615,360 ✓	\$26,389,943

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
202312 ✓	ED	01	01 RESIDENTIAL	227,730	263,883,227	29,559,771	239,843	2,712,188,255	290,271,369
		21	21 FIRM COMMERCIAL	24,994	175,920,099	21,222,094	26,256	2,148,634,300	251,219,227
		31	31 FIRM- INDUSTRIAL	283	74,298,272	5,368,408	310	883,571,074	61,469,218
		39	39 FIRM-PUMPING-IRRIGATION ONLY	500	199,518	31,995	511	48,436,004	4,523,766
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	474	800,845	415,029	503	10,023,349	5,130,889
		80	80 INTERDEPARTMENT REVENUE	84	1,059,179	124,216	97	11,710,988	1,355,015
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,900	0	0	44,370
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	461,434
		OD	OD Other Electric Direct	0	0	10,400	0	0	114,700
ED - Summary				254,065	516,161,138	56,774,309	267,519	5,814,563,970	614,589,987
202312 - Summary				254,065	516,161,138	56,774,309	267,519	5,814,563,970	614,589,987
Overall - Summary				254,065	516,161,138 ✓	56,774,309	267,519	5,814,563,970	614,589,987

For Internal Use Only

Billed Sales - Calc Workbook



Power Transaction Register

Profit Center: POWER
Contract Month: 202312 ✓
Direction: PURCHASE ✓
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											
Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	1,240.000	575.000	\$42.110	24,213.25
POWER Total:								1,240.000	575.000		24,213.25
STRA Total:								1,240.000	575.000 ✓		24,213.25 ✓
NON-INTERCOMPANY TOTAL:								1,240.000	575.000		24,213.25
TOTAL PURCHASES:								1,240.000	575.000		24,213.25

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

MONTH OF DECEMBER 2023

ATTACHMENT B
REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

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

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

Effective Date: 202312 ✓
 Last Update: 01/04/2024 10:35 AM
 Approval Requested: 01/04/2024 10:35 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	829.29 ✓	0.00	WA REC Deferral Interest
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 829.29	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	✓ 356,553.21	WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	356,553.21 ✓	0.00	WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	2,002.01 ✓	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 2,002.01	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	82,468.33 ✓	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	✓ 82,468.33	WA Rec Deferral Amort
Totals:						441,852.84	441,852.84	

Explanation:

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

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>01/04/24</u> Date
<u>Amy Parsons</u> Reviewed by	<u>1/4/24</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											
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)	353,884.63	355,723.92

current month entry

(356,553.21)

829.29

202312 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	829.29	✓
419600 ED WA		829.29 ✓
186323 ED WA		356,553.21 ✓
557322 ED WA	356,553.21	✓

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

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

REC Revenue and Expense	Source	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	Total
Voluntary REC Revenue	456016-ED-AN	-	(897,500)	(245,005)	(316,360)	(295,220)	(225,460)	(121,260)	(54,060)	(93,740)	(327,820)	(529,574)	(561,552)	\$ (3,667,551)
Voluntary REC Broker Fee Expense	557171-ED-AN	3,165	3,791	3,177	7,115	1,630	3,702	9,039	1,800	232	5,381	684	17,528	\$ 57,243
Total		\$ 3,165	\$ (893,709)	\$ (241,828)	\$ (309,245)	\$ (293,590)	\$ (221,758)	\$ (112,221)	\$ (52,260)	\$ (93,508)	\$ (322,439)	\$ (528,890)	\$ (544,024)	\$ (3,610,308)

Washington State Share														
Voluntary REC Revenue	65.54%	-	(588,222)	(160,577)	(207,342)	(193,487)	(147,766)	(79,474)	(35,431)	(61,437)	(214,853)	(347,083)	(368,041)	\$ (2,403,713)
Voluntary REC Broker Fee Expense	65.54%	2,075	2,484	2,082	4,663	1,068	2,426	5,924	1,179	152	3,527	448	11,488	\$ 37,517
Total Surcharge (+) or Rebate (-)		\$ 2,075	\$ (585,737)	\$ (158,494)	\$ (202,679)	\$ (192,419)	\$ (145,340)	\$ (73,550)	\$ (34,252)	\$ (61,285)	\$ (211,326)	\$ (346,634)	\$ (356,553)	\$ (2,366,196)

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

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186322 ED WA									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	663,950.80	0.00
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	(107,531.81)	0.00
202308	(106,173.54)		220,059.46		0.54259%	20.92		113,885.92	112,548.57	112,548.57	0.00
202309	113,885.92		75,511.14		0.54259%	822.79		189,397.06	188,882.50	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	330,007.62	(84,470.34)

current month entry

82,468.33

2,002.01

202312 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR	
186322 ED WA	2,002.01	✓	Misc Def Debit - WA Rec 1
419600 ED WA		2,002.01	Interest Expense on Rec Deferral
186322 ED WA	82,468.33	✓	Misc Def Debit - WA Rec 1
557324 ED WA		82,468.33	Def Power Supply Exp - Rec Amort

84,470.34 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
202312 ✓	ED ✓	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	(0.52)
		ID - Total					0	0	-	0	0	(0.52)
		WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(43,060.34)	0	0	(1,203,260.47)
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.72)	0	0	(31.55)
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	5.98	0	0	(5,325.96)
			0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	-	0	0	-
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(8,634.84)	0	0	(271,259.21)
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(72.63)	0	0	(2,233.66)
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(35.47)	0	0	(1,244.91)
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(1,152.32)	0	0	(31,310.27)
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.16)	0	0	(0.20)
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(8.54)	0	0	(170.08)
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(4.83)	0	0	(87.16)
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(16,432.26)	0	0	(560,252.58)
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(1,238.31)	0	0	(42,272.22)
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(126.47)	0	0	(4,061.20)
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(492.77)	0	0	(15,900.09)
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(4.91)	0	0	(380.21)
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(3,583.92)	0	0	(132,539.06)
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(4,489.42)	0	0	(157,609.14)
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(0.87)	0	0	(21.90)
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1.28)	0	0	(13,180.50)
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(471.02)	0	0	(32,940.80)
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(120.35)	0	0	(6,760.05)
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(33.08)	0	0	(7,965.91)
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(9.46)	0	0	(212.06)
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(58.00)	0	0	(3,170.42)
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(3.40)	0	0	(1,022.77)
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-	0	0	(0.08)
			0042	0042 - CO OWNED ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(71.39)	0	0	(4,557.04)
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(2.49)	0	0	(76.44)
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4.99)	0	0	(210.79)
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(11.89)	0	0	(410.21)
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(55.50)	0	0	(2,002.56)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(1.45)	0	0	(54.03)
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.08)	0	0	(2.40)
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.41)	0	0	(46.79)
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(21.62)	0	0	(1,039.80)
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.01)	0	0	(0.27)
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	0	0	(0.56)
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(6,057.48)	0	0	(197,913.03)
		WA - Total ✓					0	0	(86,257.72)	✓	0	(2,699,526.38)
		ED - Total					0	0	(86,257.72)	0	0	(2,699,526.90)
202312 - Total							0	0	(86,257.72)	0	0	(2,699,526.90)
Overall - Total							0	0	(86,257.72)	0	0	(2,699,526.90)

For Internal Use Only

Conversion Factor **0.956069** Approved RCF UE-200900 (did not change 12/21/22 filing)
 Amort Expense **(82,468.33)** (Check with Marcus at next GRC)