

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

MONTH OF MARCH 2023

ATTACHMENT A  
ERM DEFERRAL AND AMORTIZATION JOURNAL

**Avista Corporation Journal Entry**

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

Last Saved by: Cheryl Kettner  
Submitted by:  
Approved by:

Effective Date: 202302  
Last Update: 03/06/2023 3:45 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	3,064.06	0.00	Interest Expense on Pending Balance
160	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00	3,064.06	Interest Expense on Pending Balance
170	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	120,163.00	Interest Income on Pending Balance
180	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	120,163.00	0.00	Interest Income on Pending Balance
<b>Totals:</b>						<b>4,970,958.06</b>	<b>4,970,958.06</b>	

Explanation:

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

<u>Cheryl A Kettner</u>	<u>March 06, 2023</u>
Prepared by	Date
<u>John F Wilcox</u>	<u>3/6/23</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

**Avista Corporation Journal Entry**

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	4,722,187.00	0.00	Current Year ERM (2023)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	4,722,187.00	Current Year ERM Deferral Expense (2022)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	10,208.00	0.00	Current Year ERM Interest Accrual (2022)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	10,208.00	Current Year ERM Interest Inc (2022)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	0.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,420.00	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	2,420.00	Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	14,198.00	0.00	Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	14,198.00	Regulatory Asset ERM Approved for Recovery
110	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	90,957.00	0.00	Solar Select Deferral
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	90,957.00	Reg Asset ERM Solar Select
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	7,761.00	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	7,761.00	Interest Expense on Pending Balance Solar Select

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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

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	877,482	(4,732,395.00)	
3/31/2023											
4/30/2023											
5/31/2023											
6/30/2023											
7/31/2023											
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry	Debit	Credit	
557280 ED WA	-	4,722,187	Deferred Power Supply Expense
186280 ED WA	4,722,187	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		10,208	Interest Inc Energy Deferrals
186280 ED WA	10,208	-	Regulatory Asset ERM Deferred Current Year

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

### Account 182352

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)	(769,746)	2,420.00	
3/31/2023		0									
4/30/2023											
5/31/2023											
6/30/2023											
7/31/2023		0									
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

### Entry:

	Debit	Credit	
182352 ED WA		0	WA ERM Deferral-Approved for Rebate
557290 ED WA		0	WA ERM Amortization
431600 ED WA	2,420		Interest Expense Energy Deferrals
182352 ED WA		2,420	WA ERM Deferral-Approved for Rebate

## Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

### Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(4,502,576)		
1/31/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,516,774)	(4,516,774)	0.00	
2/28/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,530,972)	(4,516,774)	14,198.00	
3/31/2023			0								
4/30/2023			0								
5/31/2023			0								
6/30/2023			0								
7/31/2023		0	0								
8/31/2023			0								
9/30/2023		0	0								
10/31/2023			0								
11/30/2023			0								
12/31/2023			0								

Entry:			
	Debit	Credit	
431600 ED WA	14,198		Interest Expense Energy Deferrals
182350 ED WA		14,198	Regulatory Asset ERM Approved for Recovery

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

Changes Semiannually on January 1 and July 1

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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	0.30086%

**Account 186295**

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(2,306,640)		
1/31/2023	(2,306,640)	0	(108,940)		(7,446)		(2,415,580)	(2,423,026)	(2,423,026)	0.00	
2/28/2023	(2,415,580)	0	(90,957)		(7,761)		(2,506,537)	(2,521,744)	(2,423,026)	98,718.00	
3/31/2023											
4/30/2023											
5/31/2023											
6/30/2023											
7/31/2023											
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:	Debit	Credit	
557175 ED WA	90,957		Solar Select Deferral
186295 ED WA		90,957	Reg Asset ERM Solar Select
431600 ED WA	7,761		Interest Expense on Pending Balance
186295 ED WA		7,761	Interest Expense on Pending Balance

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

Changes Semiannually on January 1 and July 1

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

Interest will be accrued monthly and compounded semi-annually.

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

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

**Account 254303**

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									(971,669)		
1/31/2023	(971,669)	0			(3,064.06)		(971,669)	(974,733)	(974,733)	0.00	
2/28/2023	(971,669)				(3,064.06)		(971,669)	(977,797)	(974,733)	3,064.00	
3/31/2023											
4/30/2023											
5/31/2023											
6/30/2023											
7/31/2023											
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
407303 ED WA	-		WA REV Deferral Auth Power Supply
254303 ED WA		-	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	3,064.06		Interest Expense on Pending Balance
254303 ED WA		3,064.06	Interest Expense on Pending Balance



**Avista Corp. - Resource Accounting**  
**Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2022**

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

**Account 186290**

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									0		
1/31/2023	0	38,105,837			120,163		38,105,837	38,226,000	38,226,000	0.00	
2/28/2023	38,105,837	0			120,163		38,105,837	38,346,163	38,226,000	(120,163.00)	
3/31/2023											
4/30/2023											
5/31/2023											
6/30/2023											
7/31/2023											
8/31/2023											
9/30/2023					0						
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
186280 ED WA	-	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	-	Balance Transfer from 186280 to 186290
419600 ED WA		120,163	Interest Income on Pending Balance
186290 ED WA	120,163		Interest Income 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	\$37,201,853	\$22,839,397	\$14,362,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$31,822,703)	(\$21,285,883)	(\$10,073,667)	(\$463,153)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$7,797,190	\$3,713,300	\$4,083,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$6,921,987	(\$5,464,169)	\$12,386,156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$5,667,791)	(\$2,890,826)	(\$2,776,965)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$3,471,687	\$1,751,786	\$1,719,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$475,473	\$279,418	\$196,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>8 Adjusted Actual Net Expense</b>	<b>\$18,377,696</b>	<b>(\$1,056,977)</b>	<b>\$19,897,825</b>	<b>(\$463,153)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total through February</b>												
AUTHORIZED NET EXPENSE-SYSTEM		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	\$21,904,786	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
10 447 Sale for Resale	(\$17,160,928)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
11 501 Thermal Fuel	\$6,114,993	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
12 547 CT Fuel	\$24,022,346	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
13 456 Transmission Revenue	(\$4,656,510)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
14 565 Transmission Expense	\$2,976,150	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
15 557 Broker Fees - Other Expenses	\$100,388	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
16 456 Other Revenue	(\$1,087,486)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
17 Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>18 Authorized Net Expense</b>	<b>\$32,213,739</b>	<b>\$15,389,565</b>	<b>\$16,824,174</b>	<b>\$13,025,869</b>	<b>\$7,353,377</b>	<b>\$4,103,436</b>	<b>\$4,196,953</b>	<b>(\$2,178,939)</b>	<b>\$7,951,735</b>	<b>\$5,364,760</b>	<b>\$10,672,809</b>	<b>\$13,001,452</b>	<b>\$12,137,183</b>
<b>19 Actual - Authorized Net Expense</b>	<b>(\$13,372,890)</b>	<b>(\$16,446,542)</b>	<b>\$3,073,651</b>	<b>(\$13,489,022)</b>									
20 Resource Optimization - Subtotal	\$33,369,474	\$26,959,359	\$6,410,115										
21 Adjusted Net Expense	\$19,996,584	\$10,512,817	\$9,483,766	#VALUE!	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23 Washington Share	\$13,105,761	\$6,890,101	\$6,215,661	#VALUE!	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$218,771)	(\$1,137,897)	\$919,126										
<b>Net Power Cost (+) Surcharge (-)</b>	<b>\$12,886,990</b>	<b>\$5,752,203</b>	<b>\$7,134,786</b>	<b>#VALUE!</b>									
26 Rebate													
<b>28 Cumulative Balance</b>		<b>\$5,752,203</b>	<b>\$12,886,990</b>	<b>#VALUE!</b>									
Deferral Amount, Cumulative (Customer)		\$876,102	\$5,598,291	#VALUE!									
Deferral Amount, Monthly Entry		\$876,102	\$4,722,189	#VALUE!									
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$5,598,291)</b>	<b>(\$876,102)</b>	<b>(\$4,722,189)</b>	<b>#VALUE!</b>									
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>\$4,876,102</b>	<b>\$7,288,699</b>	<b>#VALUE!</b>									

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
<b>555 PURCHASED POWER</b>													
1	Short-Term Purchases	\$14,415,673	\$11,933,844	\$2,481,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$2,577,807	\$1,288,900	\$1,288,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$257,528	\$133,661	\$123,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$394,216	\$197,108	\$197,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$5,638,908	\$2,811,500	\$2,827,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$2,439	\$1,348	\$1,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$179,948	\$95,242	\$84,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$59,430	\$0	\$59,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$472,773	\$296,367	\$176,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$984,834	\$482,203	\$502,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$5,152,992	\$2,531,637	\$2,621,354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$4,751,945	\$2,022,134	\$2,729,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$2,000,049	\$790,567	\$1,209,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$242,215	\$119,879	\$122,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$71,097	\$135,008	(\$63,911)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$37,201,853</b>	<b>\$22,839,397</b>	<b>\$14,362,455</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>555 PURCHASED POWER</b>													
	555000	\$29,555,682	\$15,320,265	\$14,235,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	\$71,097	\$135,008	(\$63,911)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555700	\$467,955	\$279,955	\$188,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555710	\$242,215	\$119,879	\$122,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555740	\$6,874,857	\$6,988,712	(\$113,855)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$9,953)	(\$4,422)	(\$5,532)									
	WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$37,201,853</b>	<b>\$22,839,397</b>	<b>\$14,362,455</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
19	Short-Term Sales	(\$26,517,529)	(\$20,659,644)	(\$5,394,733)	(\$463,153)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$744,889)	(\$491,201)	(\$253,688)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$22,964)	(\$12,334)	(\$10,630)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$97,428)	(\$50,587)	(\$46,841)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$4,439,893)	(\$72,117)	(\$4,367,776)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$31,822,703)</b>	<b>(\$21,285,883)</b>	<b>(\$10,073,667)</b>	<b>(\$463,153)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
	447000	(\$7,136,891)	(\$6,870,502)	(\$266,389)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	\$291,755	\$147,409	\$144,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447100	(\$4,723,898)	(\$4,723,898)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447150	(\$11,689,461)	(\$7,936,959)	(\$3,752,502)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447700	(\$444,139)	(\$260,139)	(\$184,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447710	(\$242,215)	(\$119,879)	(\$122,336)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447720	(\$4,439,893)	(\$72,117)	(\$4,367,776)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447740	(\$3,437,961)	(\$1,449,798)	(\$1,525,010)	(\$463,153)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>(\$31,822,703)</b>	<b>(\$21,285,883)</b>	<b>(\$10,073,667)</b>	<b>(\$463,153)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>501 FUEL-DOLLARS</b>													
25	Kettle Falls Wood-501110	\$1,869,207	\$1,014,168	\$855,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	(\$7,376)	(\$90,661)	\$83,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$5,857,481	\$2,745,132	\$3,112,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$77,878	\$44,661	\$33,217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$7,797,190</b>	<b>\$3,713,300</b>	<b>\$4,083,890</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>501 FUEL-TONS</b>													
30	Kettle Falls	101,040	53,868	47,172	-	-	-	-	-	-	-	-	-
31	Colstrip	172,643	81,076	91,567	-	-	-	-	-	-	-	-	-
UE-011595-UE-140188-AVA-FEB2023-ERM-Def-Calc-3-15-23 - 3/14/2023													

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

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
<b>501 FUEL-COST PER TON</b>														
32	Kettle Falls	wood	\$18.83	\$18.13										
33	Colstrip	coal	\$33.86	\$33.99										
<b>547 FUEL</b>														
34	NE CT Gas/Oil-547213		(\$7,829)	(\$11,718)	\$3,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	Boulder Park-547216		\$204,287	\$92,744	\$111,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	Kettle Falls CT-547211		\$47,854	\$58,230	(\$10,376)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	Coyote Springs2-547610		\$3,048,393	(\$2,611,318)	\$5,659,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	Lancaster-547312		\$3,060,956	(\$2,586,075)	\$5,647,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	Rathdrum CT-547310		\$568,326	(\$406,032)	\$974,358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>40</b>	<b>Total 547 Fuel Expense</b>		<b>\$6,921,987</b>	<b>(\$5,464,169)</b>	<b>\$12,386,156</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>41</b>	<b>TOTAL NET EXPENSE</b>		<b>\$20,098,327</b>	<b>(\$197,355)</b>	<b>\$20,758,834</b>	<b>(\$463,153)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
			<b>202301</b>	<b>202302</b>	<b>202303</b>	<b>202304</b>	<b>202305</b>	<b>202306</b>	<b>202307</b>	<b>202308</b>	<b>202309</b>	<b>202310</b>	<b>202311</b>	<b>202312</b>
<b>456 TRANSMISSION REVENUE</b>														
42	456100 ED AN		(\$4,658,434)	(\$2,387,376)	(\$2,271,058)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45	456120 ED AN - BPA Settlement		(\$154,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
46	456020 ED AN - Sale of excess BPA Trans		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
47	456030 ED AN - Clearwater Trans		(\$275,000)	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
48	456130 ED AN - Ancillary Services Revenue		(\$242,215)	(\$119,879)	(\$122,336)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
49	456017 ED AN - Low Voltage		(\$20,126)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50	456700 ED WA - Low Voltage		(\$21,428)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
51	456705 ED AN - Low Voltage		(\$296,588)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>52</b>	<b>Total 456 Transmission Revenue</b>		<b>(\$5,667,791)</b>	<b>(\$2,890,826)</b>	<b>(\$2,776,965)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>565 TRANSMISSION EXPENSE</b>														
53	565000 ED AN		\$3,462,615	\$1,747,250	\$1,715,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
54	565312 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	565710 ED AN		\$9,072	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>56</b>	<b>Total 565 Transmission Expense</b>		<b>\$3,471,687</b>	<b>\$1,751,786</b>	<b>\$1,719,901</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>557 Broker &amp; Related Fees</b>														
57	557170 ED AN		\$110,433	\$17,852	\$92,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
58	557172 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59	557165 ED AN		\$358,047	\$257,894	\$100,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
60	557018 ED AN		\$6,993	\$3,672	\$3,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>61</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>		<b>\$475,473</b>	<b>\$279,418</b>	<b>\$196,055</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Other Purchases and Sales</b>														
62	Econ Dispatch-557010		(\$28,621,660)	(\$28,584,434)	(\$37,226)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
63	Econ Dispatch-557150		\$25,869,810	\$24,469,018	\$1,400,792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
64	Gas Bookouts-557700		\$860,800	\$71,250	\$789,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
65	Gas Bookouts-557711		(\$860,800)	(\$71,250)	(\$789,550)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
66	Intraco Thermal Gas-557730		\$3,927,663	\$3,486,891	\$440,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
67	Fuel DispatchFin -456010		\$42,663,454	\$34,644,709	\$8,018,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
68	Fuel Dispatch-456015		(\$9,324,879)	(\$6,965,680)	(\$2,359,199)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
69	Other Elec Rev - Extraction Plant Cr - 456018		(\$46,766)	(\$12,464)	(\$34,302)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
70	Other Elec Rev - Specified Source - 456019		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
71	Intraco Thermal Gas-456730		(\$1,098,325)	(\$78,775)	(\$1,019,550)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72	Fuel Bookouts-456711		\$439,500	\$394,900	\$44,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
73	Fuel Bookouts-456720		(\$439,500)	(\$394,900)	(\$44,600)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>74</b>	<b>Other Purchases and Sales Subtotal</b>		<b>\$33,369,297</b>	<b>\$26,959,265</b>	<b>\$6,410,032</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
75	Misc. Power Exp. Actual-557160 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>76</b>	<b>Misc. Power Exp. Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
77	Wind REC Exp Authorized		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
78	Wind REC Exp Actual 557395		\$177	\$94	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>79</b>	<b>Wind REC Subtotal</b>		<b>\$177</b>	<b>\$94</b>	<b>\$83</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
80	WA EIA937 Requirement (EWEB) - Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
UE-011595-UE-140188-AVA-FEB2023-ERM-Def-Calc-3-15-23 - 3/14/2023														

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
81 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>84 Net Resource Optimization</b>	<b>\$33,369,474</b>	<b>\$26,959,359</b>	<b>\$6,410,115</b>										
<b>85 Adjusted Actual Net Expense</b>	<b>\$52,210,323</b>	<b>\$25,902,382</b>	<b>\$26,307,940</b>										

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

<b>Retail Sales - MWh</b>	<b>Jan-23</b>	<b>Feb-23</b>	<b>Mar-23</b>	<b>Apr-23</b>	<b>May-23</b>	<b>Jun-23</b>	<b>Jul-23</b>	<b>Aug-23</b>	<b>Sep-23</b>	<b>Oct-23</b>	<b>Nov-23</b>	<b>Dec-23</b>	<b>YTD</b>
Total Billed Sales	654,379	430,809	-	-	-	-	-	-	-	-	-	-	1,085,188
Deduct Prior Month Unbilled	(332,886)	(295,162)	-	-	-	-	-	-	-	-	-	-	(628,048)
Add Current Month Unbilled	295,162	259,208	-	-	-	-	-	-	-	-	-	-	554,370
<b>Total Retail Sales</b>	<b>616,655</b>	<b>394,855</b>	-	-	-	-	-	-	-	-	-	-	<b>1,011,510</b>
<b>Test Year Retail Sales</b>	<b>525,841</b>	<b>468,209</b>	<b>497,280</b>	<b>424,008</b>	<b>430,810</b>	<b>426,095</b>	<b>482,343</b>	<b>496,837</b>	<b>422,137</b>	<b>448,917</b>	<b>469,061</b>	<b>544,515</b>	<b>994,050</b>
<b>Difference from Test Year</b>	<b>90,814</b>	<b>(73,354)</b>											<b>17,460</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	<b>\$12.53</b>	
<b>Total Revenue Credit - \$</b>	<b>\$1,137,897</b>	<b>(\$919,126)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$218,771</b>

# Current Month Journal Entry

## Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	001	58,107,333	\$5,370,368
	01 RESIDENTIAL	3800	01	012	1,665,580	\$166,576
	01 RESIDENTIAL	3800	01	022	350,256	\$23,608
	01 RESIDENTIAL	3800	01	032	114,194	\$13,536
<b>01 - Summary</b>					<b>60,237,363</b>	<b>\$5,574,088</b>
21	21 FIRM COMMERCIAL	3800	21	021	17,085,077	\$1,234,563
	21 FIRM COMMERCIAL	3800	21	011	16,387,914	\$1,485,048
	21 FIRM COMMERCIAL	3800	21	025	4,255,970	\$261,130
	21 FIRM COMMERCIAL	3800	21	031	972,208	\$96,072
<b>21 - Summary</b>					<b>38,701,169</b>	<b>\$3,076,813</b>
31	31 FIRM- INDUSTRIAL	3800	31	021	2,207,996	\$153,740
	31 FIRM- INDUSTRIAL	3800	31	031	380,840	\$37,107
	31 FIRM- INDUSTRIAL	3800	31	011	237,614	\$20,790
	31 FIRM INDUSTRIAL	3800	31	025P	29,605,982	\$1,616,908
	31 FIRM-INDUSTRIAL	3800	31	025	22,623,573	\$1,370,128
	31 FIRM-INDUSTRIAL	3800	31	025PG	36,305,000	\$889,473
<b>31 - Summary</b>					<b>91,361,004</b>	<b>\$4,088,147</b>
<b>ID - Summary</b>					<b>190,299,537</b>	<b>\$12,739,047</b>

## Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	012	3,140,897	\$449,859
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	002	613,451	\$40,177
	01 RESIDENTIAL	2800	01	001	106,589,143	\$10,496,340
	01 RESIDENTIAL	2800	01	011	3	
	01 RESIDENTIAL	2800	01	032	157,888	\$24,717
	01 RESIDENTIAL	2800	01	022	1,444,083	\$123,466
	<b>01 - Summary</b>					<b>111,945,466</b>
21	21 FIRM COMMERCIAL	2800	21	021	35,644,765	\$3,413,570
	21 FIRM COMMERCIAL	2800	21	025	21,726,064	\$1,561,291
	21 FIRM COMMERCIAL	2800	21	011	21,600,052	\$2,869,332
	21 FIRM COMMERCIAL	2800	21	031	1,100,532	\$118,611
<b>21 - Summary</b>					<b>80,071,413</b>	<b>\$7,962,804</b>
31	31 FIRM- INDUSTRIAL	2800	31	011	232,244	\$29,542
	31 FIRM- INDUSTRIAL	2800	31	031	317,362	\$33,673
	31 FIRM- INDUSTRIAL	2800	31	021	2,311,031	\$212,415
	31 FIRM-INDUSTRIAL	2800	31	025I	36,143,840	\$1,915,220
	31 FIRM-INDUSTRIAL	2800	31	025	28,186,658	\$2,166,598
<b>31 - Summary</b>					<b>67,191,135</b>	<b>\$4,357,448</b>
<b>WA - Summary</b>					<b>259,208,014</b>	<b>\$23,454,811</b>
<b>Overall - Summary</b>					<b>449,507,551</b>	<b>\$36,193,858</b>





**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
202302	ED	01	01 RESIDENTIAL	211,668	250,707,799	26,697,161	225,970	582,566,886	61,708,483
		21	21 FIRM COMMERCIAL	22,625	136,654,015	16,189,934	24,484	353,612,718	39,960,857
		31	31 FIRM- INDUSTRIAL	240	41,465,397	2,496,389	283	144,593,686	9,682,431
		39	39 FIRM-PUMPING-IRRIGATION ONLY	513	197,242	31,065	503	442,720	65,739
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	317	668,710	336,970	406	1,567,291	751,033
		80	80 INTERDEPARTMENT REVENUE	86	1,115,681	125,470	91	2,404,966	266,862
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,630	0	0	6,810
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	5,180	0	0	76,834
		OD	OD Other Electric Direct	0	0	4,200	0	0	9,400
<b>ED - Summary</b>				<b>235,449</b>	<b>430,808,845</b>	<b>45,890,000</b>	<b>251,735</b>	<b>1,085,188,268</b>	<b>112,528,450</b>
<b>202302 - Summary</b>				<b>235,449</b>	<b>430,808,845</b>	<b>45,890,000</b>	<b>251,735</b>	<b>1,085,188,268</b>	<b>112,528,450</b>
<b>Overall - Summary</b>				<b>235,449</b>	<b>430,808,845</b>	<b>45,890,000</b>	<b>251,735</b>	<b>1,085,188,268</b>	<b>112,528,450</b>

Run Date: Mar 6, 2023

**For Internal Use Only**







# Power Transaction Register

Page: 1  
Date: 03/01/2023 02:33:09 PM  
Database: NUCUT  
arppt

Profit Center: POWER  
Contract Month: 202302  
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
<b>NON-INTERCOMPANY</b>											
<b>Adams Nielson Solar, LLC</b>											
<b>POWER</b>											
01	28	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	2,352.000	1,986.000	\$42.110	83,630.46
<b>POWER Total:</b>								<b>2,352.000</b>	<b>1,986.000</b>		<b>83,630.46</b>
<b>STRA Total:</b>								<b>2,352.000</b>	<b>1,986.000</b>		<b>83,630.46</b>
<b>NON-INTERCOMPANY TOTAL:</b>								<b>2,352.000</b>	<b>1,986.000</b>		<b>83,630.46</b>
<b>TOTAL PURCHASES:</b>								<b>2,352.000</b>	<b>1,986.000</b>		<b>83,630.46</b>

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

MONTH OF MARCH 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: 202302  
 Last Update: 03/03/2023 3:18 PM  
 Approval Requested: 03/03/2023 4:55 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	284.51	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	284.51	0.00	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	585,737.11	WA REC Deferral 202207-202306
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	585,737.11	0.00	WA REC Deferral 202207-202306
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	3,185.27	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	3,185.27	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	257,792.73	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	257,792.73	WA Rec Deferral Amort
90	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	11.25	0.00	Adj Jan
100	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	11.25	Adj Jan
110	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	4,149.16	0.00	Adj Jan
120	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	0.00	4,149.16	Adj Jan
<b>Totals:</b>						<b>851,160.03</b>	<b>851,160.03</b>	

Explanation:

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

	03/03/23
Prepared by Jennifer Hossack	Date
_____ Reviewed by	_____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

**Avista Corporation Journal Entry**

Journal: 475-WASHINGTON REC DEFERRAL

Effective Date: 202301

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 02/03/2023 1:51 PM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 02/03/2023 1:57 PM

Category: DJ


Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	1,287.68	0.00	WA REC Deferral Interest <span style="color:red">Small adj due to adj below</span>
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	1,287.68	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	2,074.58	WA REC Deferral 202207-202306 <span style="background-color:yellow">Should have been a Debit</span>
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	2,074.58	0.00	WA REC Deferral 202207-202306 <span style="background-color:yellow">Should have been a Credit</span>
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	4,945.88	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	4,945.88	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	391,171.89	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	391,171.89	WA Rec Deferral Amort
<b>Totals:</b>						<b>399,480.03</b>	<b>399,480.03</b>	

Explanation:

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

 Prepared by Jennifer Hossack	02/03/2023 Date
Reviewed by	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	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201512												
202201												
202202												
202203												
202204												
202205												
202206												
202207	-		(78,472.01)	1,423,542.21	0.54845%	7,592.23		1,345,070.20	1,352,662.43	1,352,662.43	0.00	Semi-annual compounding
202208	1,345,070.20		(34,434.57)		0.54845%	7,282.61		1,310,635.63	1,325,510.47	1,325,510.47	0.00	
202209	1,310,635.63		(59,861.59)		0.54845%	7,024.03		1,250,774.04	1,272,672.91	1,272,672.91	0.00	
202210	1,250,774.04		(226,559.44)		0.54845%	6,238.59		1,024,214.60	1,052,352.06	1,052,352.06	0.00	
202211	1,024,214.60		(650,543.00)		0.54845%	3,833.35		373,671.60	405,642.41	405,642.41	0.00	
202212	373,671.60		(168,865.16)		0.54638%	1,580.34		204,806.44	238,357.59	238,357.59	0.00	
202301	238,357.59		2,074.58		0.54259%	1,298.93		240,432.17	241,731.10	237,570.69	(4,160.41)	Semi-annual compounding
202302												
202303												
202304												
202305												
202306												
current month entry			2,074.58			1,298.93						

**202301** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA	1,298.93	
431016 ED WA		1,298.93
186324 ED WA	2,074.58	
557322 ED WA		2,074.58

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

#VALUE! TTL

Original Entry		
186324 ED WA	1,287.68	
431016 ED WA		1,287.68
186324 ED WA		2,074.58
557322 ED WA	2,074.58	

Correcting Entry		
186324 ED WA	11.25	
431016 ED WA		11.25
186324 ED WA	4,149.16	
557322 ED WA		4,149.16

**CORRECTING ENTRY**  
Deferral for Jan should have been a debit

**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	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201512										-		
202201												
202202												
202203												
202204												
202205												
202206												
202207	-		(78,472.01)	1,423,542.21	0.54845%	7,592.23		1,345,070.20	1,352,662.43	1,352,662.43	0.00	Semi-annual compounding
202208	1,345,070.20		(34,434.57)		0.54845%	7,282.61		1,310,635.63	1,325,510.47	1,325,510.47	0.00	
202209	1,310,635.63		(59,861.59)		0.54845%	7,024.03		1,250,774.04	1,272,672.91	1,272,672.91	0.00	
202210	1,250,774.04		(226,559.44)		0.54845%	6,238.59		1,024,214.60	1,052,352.06	1,052,352.06	0.00	
202211	1,024,214.60		(650,543.00)		0.54845%	3,833.35		373,671.60	405,642.41	405,642.41	0.00	
202212	373,671.60		(168,865.16)		0.54638%	1,580.34		204,806.44	238,357.59	238,357.59	0.00	
202301	238,357.59		2,074.58		0.54259%	1,298.93		240,432.17	241,731.10	237,570.69	(4,160.41)	Semi-annual compounding
202302	240,432.17		(585,737.11)		0.54259%	(284.51)		(345,304.94)	(344,290.52)	237,570.69	581,861.21	
202303												
202304												
202305												
202306												
current month entry			(585,737.11)			(284.51)		-				

**202302** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		284.51
431016 ED WA	284.51	
186324 ED WA		585,737.11
557322 ED WA	585,737.11	

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

#VALUE! TTL

Avista Corp. - Resource Accounting  
DJ 475 - Washington REC Deferral  
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)	-	-	-	-	-	-	-	-	-	-	\$ (897,500)
Voluntary REC Broker Fee Expense	557171-ED-AN	3,165	3,791	-	-	-	-	-	-	-	-	-	-	\$ 6,956
<b>Total</b>		<b>\$ 3,165</b>	<b>\$ (893,709)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (890,544)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.54%	-	(588,222)	-	-	-	-	-	-	-	-	-	-	\$ (588,222)
Voluntary REC Broker Fee Expense	65.54%	2,075	2,484	-	-	-	-	-	-	-	-	-	-	\$ 4,559
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ 2,075</b>	<b>\$ (585,737)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (583,663)</b>
<b>Accounting Entries</b>														
186324.ED.WA (202207 thru 202306)			Debit											Credit
557322.ED.WA			Credit											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
201512										2038919.11	
202201	51,899.95		83,763.21		0.55450%	520.02		135,663.16	136,183.18	136,210.59	27.41
202202	135,663.16		77,185.22		0.55450%	966.25		212,848.38	214,334.65	214,389.47	54.82
202203	212,848.38		79,502.03		0.55450%	1,400.66		292,350.41	295,237.34	300,318.40	5,081.06
202204	292,350.41		66,034.96		0.55450%	1,804.16		358,385.37	363,076.46	363,076.46	0.00
202205	358,385.37		62,461.24		0.55450%	2,160.42		420,846.61	427,698.12	427,698.12	0.00
202206	420,846.61		61,668.82		0.55450%	2,504.57		482,515.43	491,871.51	491,871.51	0.00
202207	491,871.51	(3,184,562.34)	149,859.07		0.54845%	(14,357.11)		(2,542,831.76)	(2,557,188.87)	(2,860,764.72)	(303,575.85)
202208	(2,542,831.76)		320,609.00		0.54845%	(13,066.97)		(2,222,222.76)	(2,249,646.84)	(2,224,965.42)	24,681.42
202209	(2,222,222.76)		302,803.33		0.54845%	(11,357.42)		(1,919,419.43)	(1,958,200.93)	(1,958,200.93)	0.00
202210	(1,919,419.43)		248,335.22		0.54845%	(9,846.06)		(1,671,084.21)	(1,719,711.77)	(1,719,711.77)	0.00
202211	(1,671,084.21)		272,353.03		0.54845%	(8,418.20)		(1,398,731.18)	(1,455,776.94)	(1,455,776.94)	0.00
202212	(1,398,731.18)		355,331.71		0.54638%	(6,671.66)		(1,043,399.47)	(1,107,116.89)	(1,107,116.89)	0.00
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)	(720,890.88)	(254,607.46)
202303											
202304											

current month entry

257,792.73

(3,185.27)

**202302** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		3,185.27
419600 ED WA	3,185.27	
186322 ED WA	257,792.73	
557324 ED WA		257,792.73

Misc Def Debit - WA Rec 1  
Interest on Energy Deferrals  
Misc Def Debit - WA Rec 1  
Def Power Supply Exp - Rec Amort

(254,607.46) TTL

#VALUE!





**Revenue By Rate Schedule**

Data Source: Financial Reporting

Data Updated Daily

State Code: ALL

Revenue Class: ALL

Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202302	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-147,904	0	0	-344,182
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-8	0	0	-16
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-851	0	0	-1,896
			0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-29,015	0	0	-67,088
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-312	0	0	-632
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-168	0	0	-376
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-4,217	0	0	-9,678
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-10	0	0	-20
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-7
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-52,653	0	0	-123,558
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-3,414	0	0	-9,195
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-505	0	0	-1,076
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-2,133	0	0	-4,689
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	0	0	0	-36
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,578	0	0	-29,682
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	0	0	0	-34,369
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-3	0	0	-8
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-4	0	0	-9
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,502	0	0	-3,671
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-433	0	0	-892
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-101	0	0	-230
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-28	0	0	-59
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-215	0	0	-479
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-15	0	0	-31
			0041	0041 - CO OWND ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-430	0	0	-979
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-15
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-24	0	0	-49
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-42	0	0	-88
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-205	0	0	-442
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-5	0	0	-12
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-10
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-113	0	0	-241
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-21,735	0	0	-45,071
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>-269,638</b>	<b>0</b>	<b>0</b>	<b>-678,784</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>-269,638</b>	<b>0</b>	<b>0</b>	<b>-678,784</b>
			<b>202302 - Total</b>				<b>0</b>	<b>0</b>	<b>-269,638</b>	<b>0</b>	<b>0</b>	<b>-678,784</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>-269,638</b>	<b>0</b>	<b>0</b>	<b>-678,784</b>

For Internal Use Only

Conversion Factor **0.956069** Approved RCF UE-200900 (did not change 12/21/22 filing)  
 Amort Expense \$ **(257,793)** (Check with Marcus at next GRC)